REPORTS

ON THE

ADMINISTRATION

OF THE

ÁBKÁRI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1896-97.

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From

SIR JAMES CAMPBELL, K.C.I.E., I.C.S.,
Acting Commissioner of Customs, Salt, Opium and A'bkári,
Bombay;

To

THE HONOURABLE MR. J. MONTEATH, C.S.I., I.C.S.,
Chief Secretary to Government,
Revenue Department, Bombay.

Bombay, 17th December 1897.

SIR,

INTRODUCTION.

I have the honour to submit the following Report on the Administration of the Ábkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1896-97, ending 31st July 1897.

Changes in the personnel.

2. Mr. A. Wingate, C.I.E., was in charge of the Department from the 1st August to the 3rd October 1896, when, on return from furlough, the Honourable Mr. T. D. Mackenzie resumed charge and held the appointment till his retirement. I relieved the Honourable Mr. Mackenzie on the 13th May 1897 and have acted as Commissioner till the end of July.

I.—CONSTITUTION OF THE DEPARTMENT.

CONSTITUTION OF THE DEPARTMENT.

3. The administration of the A'bkári Department is vested by the Bombay A'bkári Act in the Collectors of Districts, acting under the general control of the Commissioner of A'bkári through their ordinary Revenue and Police Establishments, assisted by a staff of Distillery and Preventive Inspectors and Sub-inspectors, a few special ministerial officers, such as gaugers, clerks and kárkúns, and a small number of special A'bkári Police. Certain powers under the Act are also conferred on officers of kindred departments, such as Customs, Salt and Police, and on selected servants of the Ábkári contractors, who render assistance more or less effective, according to their varying degrees of enterprise and business capacity, in checking, by the employment of detectives or informers, the manufacture, importation, or sale of country liquor in contravention of the Act and infringement of their monopoly.

4. Of the Native States where the ábkári management has been acquired, some are attached for ábkári purposes to adjoining British districts in the farms for which they are included, and in others the Political Agents take the place of the Collectors.

Sanctioned strength of the establishment for each district as it stood on 31st July 1897.

5. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1897, is shown in the following table :—

Districts.	Excise Department.									A'bka'ri Police.					Total annual Cost.
	Strength.						Cost.			Strength.			Cost.		
	Assistant Collector.	Supervisor and Assistant Supervisor.	Inspectors on pay exceeding Rs. 50.	Gaugers on Rs. 100 and less and Sub-Inspectors on Rs. 50 and less.	Clerks, Kárkúns and Talátis.	Menials.	Monthly.	Annual.		Head Constables.	Daffedárs and Savárs.	Constables.	Monthly.	Annual.	
							Rs.	Rs.					Rs.	Rs.	Rs.
Bombay	1	2	13	24	11	127	5,423	65,076		2	...	10	129	1,548	66,624
Ahmedabad	...	...	4	2	1	10	538	6,456		4	...	17	219	2,628	9,084
Kaira	...	...	3	4	1	...	485	5,820		2	...	11	145	1,740	7,560
Panch Mahális ..	...	...	3	5	...	2	444	5,328		3	...	14	165	1,980	7,308
Broach	...	...	3	3	1	...	440	5,280		4	...	17	208	2,496	7,776
Surat	...	...	7	7	12	1	1,334	16,008		6	...	52	595	7,140	23,148
Thána...	...	...	13	25	2	...	2,838	28,056		18	...	76	980	11,760	39,816
Násik	...	...	4	7	1	...	595	7,140		3	...	16	183	2,196	9,336
Khándesh	...	...	11	19	2	35	1,964	23,568		1	17	4	574	6,888	30,456
Ahmednagar ...	...	...	1	4	...	...	223	2,676		2	...	23	233	2,796	5,472
Poona...	...	...	8	6	1	1	628	7,536		7	...	32	403	4,836	12,372
Sholápur	...	...	2	6	...	...	390	4,680		4	...	31	343	4,116	8,796
Sátára	...	...	2	3	...	...	320	3,840		3	...	38	381	4,572	8,412
Belgaum	...	...	3	3	1	...	445	5,340		3	...	26	282	3,384	8,724
Dhárwár	...	...	3	7	1	...	580	6,960		3	...	29	300	3,600	10,560
Bijápur	...	...	2	7	1	...	420	5,040		3	...	25	267	3,204	8,244
Kánara	...	...	7	14	1	3	1,073	12,876		5	...	48	500	6,000	18,876
Ratnágiri	...	...	10	18	2	13	1,161	13,932		13	...	76	859	10,308	24,240
Kolába	...	...	6	22	...	6	1,382	16,584		8	...	73	276	9,312	25,896
Total ...	1	2	100	186	38	198	20,188	2,42,196		94	17	618	7,542	90,504	3,32,700

CONSTITUTION OF THE DEPARTMENT.

It will be seen from the above statement that the sanctioned strength of the excise establishment was the same as in the previous year; but the increase in Bombay of Rs. 100 monthly and Rs. 1,200 annually is due to the fact that the maximum of the progressive pay of the Inspectors and Assistant Inspectors in the Opium Department has been shown this time in the statement.

There was also no change in the strength of the A'bkári Police as compared with the previous year with the exception that the guarding establishment for the 8 Rais of Áppáji Balwant in the Sudhágad Mahál of the Bhor State sanctioned by Government Resolution, Judicial Department, No. 3947, dated the 20th May 1897, which was dispensed with from 1st June 1897, has not been shown in the above statement.

II.—Sources of Revenue and Systems of Administration.

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

6. The principal sources of the ábkári revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of country liquor.

7. The country liquor taxed and consumed is of two kinds, *viz.* :—

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

Country Spirit.

8. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree, (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába district, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

Use of different descriptions how distributed.

In the town and island of Bombay, and in the tálukas of Sálsette and Bassein of the District of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri district and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

The spirit used in the District of Belgaum is, for the most part, distilled from molasses (jágri). Till lately this kind of spirit was in favour in the other districts of the Southern Marátha Country, but now mhowra spirit is in great measure displacing it.

Various systems of management.

9. The revenue from country spirits throughout the Presidency is raised by one or other of the following systems:—

The out-still and lump-sum-farming system.

(1) The out-still and lump-sum-farming system, under which either the right to manufacture and sell spirit, or that to import and sell spirit, is sold by auction; no still-head duty is charged; but the number of stills and shops is restricted, and the issues and sales of spirit are recorded. This system is in force only in the Dohad and Jhálod tálukas of the Panch Mahals, and in the Cantonment of Deesa. In Dohad and Jhálod, spirit is manufactured at

stills established at places approved by the Collector; in Deesa Cantonment there are no stills, but the spirit required is brought from a distillery in the town of Deesa in Pálanpur territory.

COUNTRY SPIRIT. Still-head duty, public and private distillery and license-fee system in Bombay.

(2) The still-head duty system, with public and private distilleries and license-fees for the right of sale. This is in force only in the town and island of Bombay. Mhowra spirit is supplied from the private distilleries at Uran on the southern side of the harbour, in the Kolába district, on payment of still-head duty according to its alcoholic strength; spirit above 10° U.P. is not allowed to be supplied to Bombay. Toddy spirit is supplied from the Public distillery at Dádar, also on payment of still-head duty, and is issued at two strengths, 25° U.P. and 60° U.P. There is no monopoly of sale. The number of shops for the sale of country spirits is fixed, and license-fees are charged, the amounts being settled either by assessment or by auction.

Still-head duty, public and private distillery and minimum guarantee system.

(3) The still-head duty system with public and private distilleries and a minimum guarantee. This system is in force in the Thána, Kolába and Ratnágiri districts, and the coast tálukas of Kánara. The right of sale is separated from the right of manufacture; mhowra spirit is supplied from the private distilleries at Uran, and toddy spirit from the public distilleries established in the district concerned, on payment of still-head duty. Spirit is issued at two strengths,—that for the districts of Thána, Kolába and Ratnágiri, 25° U.P. and 60° U.P., and that for the coast tálukas of the district of Kánara, 25° U.P. and 40° U.P. The monopoly of sale in the different areas into which these districts have been divided is given to selected farmers, who agree to pay the amounts fixed by the Comissioner on a consideration of the circumstances of each area.

Still-head duty, central distillery and minimum guarantee system.

(4) The still-head duty system with a central distillery and minimum guarantee. This is in force in the rest of the Presidency. The monopoly of sale and manufacture in each area is given to a farmer whom the Commissioner, under the control of Government, selects, and who agrees to pay the amount fixed for the farm. The system of competition has been abandoned everywhere. As a rule there is one distillery in each district, but in Khándesh, owing to its size, three were allowed during the year under report, while Ahmednagar was supplied from the Mundhwa distillery near Poona, Kaira from the Ahmedabad distillery, and the above-ghát tálukas of Kánara from Dhárwár. The spirit is issued from the distilleries on payment of still-head duty at two strengths, 25° U.P. and 60° U.P., except in Dhárwár and the above-ghát tálukas of Kánara, where the strengths are 25° U.P. and 40° U.P.

RAW TODDY.

10. Raw toddy is drunk in almost every district in the Presidency, but its consumption is largest in Surat, in the Konkan, and in the Kánarese districts. Owing to the backward condition of the Panch Maháls no restrictions have yet been placed on the tapping of trees or the consumption of toddy. Elsewhere the revenue from toddy is raised by means of a tax on all trees tapped, and also in most districts, by license-fees on shops and tree-foot booths.

Only two toddy systems in force.

11. There are two systems for realizing the revenue from toddy, viz.:—

Monopoly system, where in force.

(1) The monopoly system under which the right to sell toddy in a certain area is granted to the person who guarantees the highest revenue from tree-tax. This is the system now in force in the Násik district, and in the above-ghát tálukas of the Kánara district. In the Násik district, in addition to the guaranteed revenue, the farmer has to pay a fee of Rs. 15 for every shop opened by him.

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

RAW TODDY.

Separate licensing system, wherein force.

(2) The separate licensing system, under which three kinds of licenses are ordinarily allowed:—

(*a*) Shop licenses.

(*b*) Tree-foot booth licenses.

(*c*) Domestic consumption licenses.

The licenses are granted on payment of tree-tax, and in the case of the shop and tree-foot booth licenses, on payment of license-fees in addition. In Bombay, Ahmedabad, and Surat cities licenses are also given for hawking toddy on payment of a fee.

Variations in separate licensing system—

12. Certain variations are unavoidable in the application of this system to the different districts.

In Bombay.

In Bombay the tappers are independent of the shopkeepers. They pay the tree-tax and supply the toddy as they please to distillers, shopkeepers, and hawkers; separate licenses for domestic consumption are not granted. The shop license-fees are assessed every three years by the Collector, the number being limited to 100. Men holding tapping licenses are given tree-foot booth licenses on payment of a fee of Rs. 10; hawkers are given licenses on payment of a fee of Rs. 10, the number of such licenses being limited to 50.

In Poona, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Thána, Kolába, Ratnágiri, and coast tálukas of Kánara.

13. In the districts of Poona, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Thána, Kolába and Ratnágiri, and in the coast tálukas of Kánara the system is uniform. Licenses are issued on payment of a license-fee of Rs. 20 in the first six districts, and of Rs. 10 in the others: should there be more than one application for a shop, the right of sale is disposed of by auction. The shopkeepers make their own arrangements with tappers, who get tapping licenses on the application of shopkeepers, and on payment of tree-tax.

Licenses to tap and sell at the tree-foot are issued to tree-owners or occupants of lands on which toddy-producing trees grow, on payment of the tree-tax and license-fees at rates fixed for shops.

Licenses to tap a limited number of trees for domestic consumption only are issued to the owners of trees on payment of the tree-tax only.

In Ahmedabad, Broach, and Surat.

14. The system in force in the districts of Ahmedabad, Broach, and Surat is practically the same as that described above, with the difference that—

(*a*) the licensees of shops and tree-foot booths have to pay, in addition to tree-tax and license-fees, tapping fees varying from Rs. 20 to Rs. 5 for every 25 trees or fraction of 25 trees licensed to be tapped;

(*b*) the right to sell toddy at a large number of shops in the City of Surat is not sold by auction, but the shops are assessed for license-fees by the Collector;

(*c*) in three tálukas of the Surat district, viz., Bulsár, Párdi, and Chikhli, special domestic consumption licenses are granted to the Káliparaj, members of the aboriginal races, and to certain other castes, such as Talabda Kolis, Bharwáds and Dheds, on payment of a lower rate of tree-tax;

(*d*) in some villages of the Chorási and Olpád tálukas of the Surat district, tapping licenses at special reduced rates, Rs. 1-8-0 a brab tree, are given for the manufacture of vinegar.

In Sátára, Kaira and Khándesh.

15. In the Sátára and Kaira districts, licenses are granted to the owners of trees to tap a limited number of trees for domestic consumption only. This concession was extended to Khándesh in 1895-96, but it was not availed of either in that year or the year under report.

REFERENCES

British Districts.

Under the Public or Private Distilleries Still head duty and Licence fee system. ____

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed revenue system. ____

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. ____

4 Under the out Still and lumpsum farming system. ____

5 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system Nº 2 above. ____
System Nº 3 above. ____

6 Native States within the Presidency which under Treaty engagements are working their Abkari under British system ____

7 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 5 & 6. ____

8 Portuguese Indian Settlements. ____

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco. Office, Poona 1897
BOMBAY
ALIBAG
MORUD
RATNAGIRI
SATARA
SHOLAPUR
KOLHAPUR
Deogarh
Vengurla
N.F.Div.
S.E.Div.
GOA
DHARWAR
KARWAR
BELGAUM
AHMEDNAGAR
AURANGABAD
NASIK
KHANDESH
BARODA
CAMBAY
BROACH
SURAT
DAMAN
THANA
GODHRA
AHMEDABAD
RAJKOT
CENTRAL INDIA AGENCY
GULF OF CAMBAY
MYSORE
MADRAS PRESY.
BERAR
HYDERABAD

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

Changes during the year.

16. There was no change in the rates of tree-tax throughout the Presidency. The rates of still-head duty on Mhowra spirit were raised from 1st August 1896 in Ahmedabad (expect Prántij and Modássa) and Broach by 4 annas and 1 anna per gallon of spirit of strengths 25° U.P., and 60° U.P., respectively; in Sátára and Bijápur by 2 annas and 1 anna; in Belgaum by 4 annas and 3 annas; in Poona City and 10 miles round by 6 annas and 4 annas and in the rest of the district by 4 annas and 3 annas; in Sholápur City and 10 miles round by 4 annas and 2 annas and in the rest of the district by 2 annas and 1 anna. In Dhárwár the rates were increased by 4 annas and 3 annas per gallon of 25° U. P. and 40° U. P., respectively, while in the above-ghát tálukas of Kánara, they were raised by 4 annas and $2\frac{2}{3}$ annas for spirit of similar strengths.

17. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems above described, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which either the ábkári revenues have been leased to the British Government, or the ábkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and the maximum selling prices of country spirit and toddy, in force at the end of 1895-96, and at the end of the year under report, are given in Appendix A.

Country spirit excised at tariff rates.

18. The special descriptions of country spirit referred to under clause (*b*) of paragraph 6 correspond with those which, before the passing of the Bombay A'bkári Act, were commonly described as "manufactured after the European method," such as spirits of wine, methylated spirit, rum, &c., manufactured at the sugar refineries at Sháhjehánpur in the North-West Provinces, Aska in Madras, and perfumed spirit manufactured at Navsári in the Gáekwár's territory. All these are excised at tariff rates, and for administrative purposes are treated as foreign imported spirits, that is, they are sold under licenses for the sale of foreign spirits, though the duty on them is an item of excise revenue. Under this head a new item has been included since 1st January 1891, *viz.*, the excise duty at tariff rates levied on the malt liquor issued from the brewery at Dápuri near Poona.

Foreign Liquor.

19. Foreign liquor pays on importation the customs duty prescribed by the Tariff Act, and is not subjected to any further impost up to the time of its sale, except a comparatively small fee levied for the grant of licenses authorising its retail sale at appointed shops. The customs duty collected on imported liquor is credited in the Government accounts as Imperial "Customs" revenue, and the license fees only are accounted for as "Excise" revenue.

Intoxicating Drugs.

20. The cultivation of hemp for the preparation of intoxicating drugs has hitherto been but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them, and by fees on their import, export, and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

If the amount does not exceed 10 Indian maunds	... Rs. 5
For every additional 2 maunds	... Re. 1

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous the fees are charged only once. Important modifications of the system will be introduced when the Intoxicating Drugs Bill now under consideration has become law.

III.—Financial Results of the Year's Administration.

FINANCIAL RESULTS.

Revenue.

Realizations from all sources.

21. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years:—

FINANCIAL RESULTS

REVENUE.

Heads of Revenue.	Realizations in 1892-93.	Realizations in 1893-94.	Realizations in 1894-95.	Realizations in 1895-96.	Realizations in 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country liquor...	80,96,036	81,09,845	83,89,048	88,74,068	84,02,566
2. Imported foreign liquors and country liquors excised at tariff rates ...	1,39,168	1,39,099	1,41,373	1,44,068	1,35,462
3. Intoxicating drugs	1,40,714	1,50,376	1,56,856	1,65,644	2,05,778
4. Miscellaneous	1,40,293	1,41,690	1,34,593	1,36,429	1,33,786
Total ...	85,16,211	85,41,010	88,21,870	93,20,209	88,77,592

The total realizations were less by Rs. 4,42,617 than in the previous year. Excepting the item "Intoxicating drugs," which shows an increase of Rs. 40,134, all the other sub-heads mentioned above exhibit a decrease, the most marked being of Rs. 4,71,502 under "Country liquor."

Revenue from country liquor.

22. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below :—

Items.	Realizations in 1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Revenue from Country Spirit alone.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Still-head duty on mhowra, jágri, and toddy spirit	61,45,249	61,96,488	64,16,093	66,52,416	62,53,316
2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty	82,339	5,172	427	25,699	83
3. License fees for sale of spirit	2,92,447	2,91,077	2,90,799	3,34,670	3,33,810
4. Farms for manufacture and sale of spirit	25,400	30,700	27,400	26,727	28,200
5. Tree-tax on trees tapped for extraction of toddy for distillation	86,085	56,824	83,322	1,03,798	1,33,117
6. Fees for toddy distilleries	.....	.....	3,124	3,621	4,777
7. Other items	.....	.....	6,248	9,667	7,726
Total ...	66,31,520	65,80,261	68,27,423	71,56,598	67,61,029
Revenue from Country Spirit and Toddy.					
8. Tree-tax on toddy trees tapped for sale of toddy and its distillation...	2,05,302	1,87,126	2,01,792	2,08,950	1,80,581
Revenue from Toddy alone.					
9. Tree-tax on toddy trees tapped for sale of raw toddy only ...	8,45,545	7,98,643	7,85,236	8,31,709	7,60,750
10. License fees for sale of toddy	3,93,539	5,40,309	5,66,550	6,66,843	6,87,358
11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree tax	18,956	2,285	2,497	1,809	6,089
12. Extra-fees for appointment of agents, &c.	.....	.....	5,073	6,938	5,143
13. Farms for use of toddy trees on Government land	1,174	1,221	477	1,221	1,616
Total ...	12,59,214	13,42,458	13,59,833	15,08,520	14,60,956
GRAND TOTAL ...	80,96,036	81,09,845	83,89,048	88,74,068	84,02,566

Revenue from country spirit alone, from country spirit and toddy combined and from raw toddy.

23. Details for each district are given in the attached Imperial Form No. 1. The total revenue from country spirit alone decreased by Rs. 395,569; that from country spirit and toddy combined by Rs. 28,369, and that from toddy alone by Rs. 47,564.

Still-head duty receipts.

24. The receipts from still-head duty decreased by Rs. 399,100, while there were hardly any payments on account of deficiency in the minimum guarantees. The decrease in the still-head duty receipts was chiefly in Thána (Rs. 1,45,718), Bombay (Rs. 1,19,117), Kolába (Rs. 88,026), Broach (Rs. 32,567), Násik (Rs. 23,894), Belgaum (Rs. 22,110), Surat (Rs. 20,935), and Ahmedabad (Rs. 17,414).

25. In Bombay the falling off is due to decreased consumption of country liquor owing mainly to the plague and partially to the year being a *Sinhast* or unpropitious year in which Hindu marriages are prohibited. In Thána and Kolába the decrease is ascribed partly to scarcity and plague and partly to the so-called temporary temperance movements. In Broach, the decline is attributed mainly to the *Sinhast* year, while in Násik it is due to that cause and to famine. In Surat, it is due partly to the plague and high prices of food-grains and partly to the *Sinhast* year, whereas in Belgaum and Ahmedabad it is chiefly due to the scarcity.

26. The only districts exhibiting an increase are Khándesh (Rs. 1,13,926), Kánara (Rs. 7,025) and Ratnágiri (Rs. 2,906). In Khándesh the improvement is not due to any increased consumption but to the fact

that there was no exemption from payment of duty a second time, as there had been in the previous year on stocks of liquor remaining unsold at shops on the 31st July 1895. The increase in Kánara was entirely in the above-ghát tálukas and is attributable to the enhancement of the still-head duty during the year under report.

Revenue from "License fees for sale of spirit."

27. The revenue from "License-fees for sale of spirits" which is realised only in the Town and Island of Bombay, was nearly equal to that of the previous year. The realizations under "Farms for manufacture and sale of spirit" increased by Rs. 1,473 owing to better offers. This item relates to the out-still farm of the Deesa Cantonment, and to the Dohad and Jhálod tálukas of the Panch Maháls.

Revenue from out-still farms.

Revenue from tree-tax in Ratnágiri and Kánara.

28. The receipts from the tax on palm trees tapped for toddy for distillation were more by Rs. 29,319. This revenue is collected only in Ratnágiri and in the coast tálukas of the Kánara district. The increase is attributable to the larger number of trees tapped in 1896-97 for the supply of the increased demand for toddy spirit in the Ratnágiri district due to the fact that large numbers of people had to seek their homes in that district on account of the plague in Bombay. It may also be noted that no mowra spirit was consumed during the year under report in the Ratnágiri district, though 3,200 gallons of that kind of spirit were sold in 1895-96.

Bombay.

29. Under the item "Tree-tax on trees tapped for sale of toddy and its distillation," which relates solely to the Town and Island of Bombay, there was a decrease of Rs. 28,369 due to the inability of tappers to pay the full tax owing to the plague—*vide* Government Resolution No. 2809, dated the 9th April 1897.

Revenue from raw toddy.

30. The receipts from tree-tax on trees tapped for extraction of toddy for consumption was less by Rs. 70,959, the decrease being chiefly in Sholápur (Rs. 23,914), Surat (Rs. 26,669), and Thána (Rs. 12,252). The decline in Sholápur was due to the famine, in Surat partly to the *Sinhast* year and partly to scarcity, and in Thána in some degree to the same two causes and partly to the early cessation of the rain owing to which circumstance people seem to have been deterred from applying for licenses by their knowledge that the trees would not yield a sufficient quantity of toddy. Under "license fees for sale of toddy" there was an increase of Rs. 20,515, chiefly due to keener competition for shops at auction sales, especially in Bijápur and Belgaum.

Deficiency in minimum guarantee for toddy farms.

31. The deficiency in the minimum guaranteed revenue made good by farmers on account of tree-tax was Rs. 6,089 against Rs. 1,809 in the previous year, that is, an increase of Rs. 4,280. This is due to the diminished demand for toddy in the above-ghát tálukas of Kánara owing to dearness of food-grains.

Revenue from foreign liquor and Indian manufactured liquors, excised at Tariff rates.

32. The revenue from imported foreign liquors and from Indian manufactured liquors, excised at Tariff rates, fell by Rs. 8,606, the decrease being due to the smaller quantity of malt liquor issued from the Dápuri Brewery.

Revenue from Intoxicating drugs.

33. The receipts from intoxicating drugs were Rs. 2,05,778 against Rs. 1,65,644, an increase of Rs. 40,134. The districts showing noticeable increases are Bombay (Rs. 17,106), Ahmedabad (Rs. 7,447), Kaira (Rs. 4,492), Broach (Rs. 2,458), Surat (Rs. 3,722), Násik (Rs. 3,126) and Khándesh (Rs. 2,114). The increase is due to keener competition at the auction sales of retail licenses, the contingency of famine and plague not having been foreseen at the time of auction.

EXPENDITURE.

34. As stated in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the Abkári Department proper. The expenditure of the Abkári and Opium Departments is classed together under the major head "Excise", and, as a general rule, the same establishments do preventive duties for both Departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2, appended.

FINANCIAL RESULTS.
EXPENDITURE.

The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,36,467, against Rs. 3,30,144 in the preceding year, the increase occurring principally under the head "Establishment."

35. The expenditure shown in Imperial Form No. 2, appended, is exclusive of (1) the cost of the Police establishment employed on A'bkári and opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States, whose A'bkári rights have been leased or acquired. These amount to Rs. 90,504, Rs. 1,43,750 and Rs. 2,64,146, respectively.

IV.—STATISTICS AND EXPLANATORY REMARKS.

STATISTICS AND EXPLANATORY REMARKS.
INCIDENCE OF TAXATION.

36. The incidence of ábkári taxation per head of population according to the census returns of 1891 for each district of the Presidency proper for the year under report and the previous year, is noted in the following table. The corresponding particulars for Native States, the ábkári of which has been leased to the British Goverment, have not been given, for the reason that the realizations do not include the receipts from foreign liquors and intoxicating drugs, and in some cases those from toddy, but are mostly the receipts from country spirit only :—

British Districts and Native States.	Population according to the Census of 1891.	1895-96.		1896-97.	
		Realizations.	Incidence of Taxation per Head of Population.	Realizations.	Incidence of Taxation per Head of Population.
British Districts.		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Bombay	821,764	25,39,152	3 1 5	24,06,360	2 14 10
Ahmedabad	921,712	2,10,448	0 3 8	2,00,780	0 3 6
Kaira	871,589	40,988	0 0 9	38,745	0 0 9
Panch Mahals	313,417	45,060	0 2 4	44,388	0 2 3
Broach	341,490	2,15,950	0 10 1	1,87,024	0 8 9
Surat	649,989	11,82,502	1 13 1	11,30,830	1 11 10
Thána	819,580	11,77,708	1 7 0	10,19,575	1 3 11
Násik	843,582	2,15,665	0 4 1	1,95,112	0 3 8
Khándesh	1,493,771	3,55,142	0 3 10	4,56,079	0 4 11
Ahmednagar	888,755	1,05,356	0 1 11	1,01,051	0 1 10
Poona	1,067,800	6,49,251	0 9 9	6,31,213	0 9 5
Sholápur	750,689	2,06,067	0 4 5	1,81,156	0 3 10
Sátára	1,225,989	87,354	0 1 2	83,759	0 1 1
Belgaum	1,013,261	3,59,247	0 5 8	3,55,282	0 5 7
Dharwár	1,051,314	4,45,594	0 6 9	4,46,893	0 6 10
Bijápur	796,339	2,73,473	0 5 6	2,74,976	0 5 6
Kánara	446,351	2,06,607	0 7 5	2,02,344	0 7 3
Ratnágiri	1,105,926	2,62,544	0 3 10	2,80,717	0 4 1
Kolába	594,872	4,96,280	0 13 4	4,07,715	0 11 0
Total ...	16,018,190	90,74,388	0 9 1	86,44,499	0 8 8
Native States.					
Cambay	.....	21,455	.....	18,632	.....
Rewa Kántha States	.....	20,915	.....	20,367	.....
Mahi Kantha States	.....	1,102	.....	657	.....
Jawhár	.....	20,868	.....	17,637	.....
Sudhágad	.....	10,509	.....	9,252	.....
Khándesh Mewás	.....	11,407	.....	20,418	.....
Akalkot	.....	7,995	.....	7,101	.....
Deccan Jághirs	.....	21,185	.....	18,875	.....
Southern Marátha Country Jághirs	.....	1,25,278	.....	1,14,085	.....
Savanur	.....	5,107	.....	6,069	.....
Total ...	.....	2,45,821	.....	2,33,093	.....
GRAND TOTAL ...	.....	93,20,209	.....	88,77,592	.....

37. For the year under report, the average incidence of ábkári taxation per head of population, according to the census of 1891, was 8 annas and 8 pies against 9 annas and 1 pie in the preceding year. As usual, the incidence of taxation per head of population was highest in Bombay, where, for the year under report, it amounted to Rs. 2-14-10 compared with Rs. 3-1-5 in the preceding year; it was lowest in Kaira, where it was 9 pies in 1896-97, as well as in 1895-96. In Surat it was Rs. 1-11-10 and

Rs. 1-13-1, and in Thána, Rs. 1-3-11 and Rs. 1-7-0 for 1896-97 and 1895-96, respectively. In the remaining districts, the incidence varied from Re. 0-11-0 in Kolába to Re. 0-1-1 in Sátára.

38. The statistics furnished in columns 12 to 15 of Imperial Form No. 4, appended, represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States the ábkári of which has been leased to the British Government. The following statement shows the total comsumption of country spirit in each district and in the whole Presidency, for the year under report and the previous year; and the average rate of consumption per head of population. The quantities are given in gallons of strength 25° U. P.:—

District.	Population.	1895-96.		1896-97.	
		Gallons.	Rate of Consumption per head of Population.	Gallons.	Rate of Consumption per head of Population.
			Drams.		Drams.
Bombay	821,764	605,575	35·4	556,778	32·5
Ahmedabad	921,712	78,755	4·1	67,033	3·5
Kaira	871,589	14,644	0·8	12,649	0·7
Panch Mahals... ...	313,417	78,637	12·0	78,698	12·0
Broach...	341,490	83,884	11·8	63,915	9·0
Surat	649,989	343,508	25·4	315,928	23·3
Thána	819,580	408,800	23·9	363,352	21·3
Násik	843,582	79,516	4·5	65,031	3·7
Khándesh	1,493,771	306,611	9·9	242,601	7·8
Ahmednagar	888,755	25,170	1·4	17,609	1·0
Poona	1,067,800	150,803	6·8	128,456	5·8
Sholápur	750,689	37,061	2·4	30,104	1·9
Sátára	1,225,989	23,443	0·9	18,785	0·7
Bijápur	796,339	24,664	1·5	13,997	0·8
Belgaum	1,013,261	66,436	3·1	53,689	2·5
Dhárwár	1,051,314	85,954	3·9	69,812	3·2
Kánara...	446,351	50,074	5·4	44,165	4·7
Ratnágiri	1,105,926	95,267	4·1	100,319	4·4
Kolába...	594,872	163,357	13·2	124,700	10·1
Total ...	16,018,190	2,722,159	8·2	2,367,621	7·1

39. The total sales fell off by 354,538 gallons. Excepting Ratnágiri and the Panch Mahals, where there was an increase of 5,052 and 61 gallons respectively, all districts exhibit a decrease, the most marked being in Khándesh (64,010 gallons), Bombay (48,797 gallons), Thána (45,448 gallons), Kolába (38,657 gallons), Surat (27,580 gallons), Poona (22,347 gallons), Broach (19,969 gallons), Dhárwár (16,142 gallons), Násik (14,485 gallons), Belgaum (12,747 gallons), Ahmedabad (11,722 gallons), Bijápur (10,667 gallons), Ahmednagar (7,561 gallons), Sholápur (6,957 gallons), Kánara (5,909 gallons) and Sátára (4,658 gallons). In Bombay, Thána, Kolába, Broach, Násik, Surat, Belgaum and Ahmedabad the decrease may be attributed to the same causes as those given for the fall in the still-head duty receipts. It may also be noted that large quantities of mowra flowers (23,800 Indian maunds) were exported by sea and land to Daman Territory from British Districts for the purpose of manufacturing liquor. On this subject I would invite reference to the correspondence ending with this Office No. 1422 of the 24th March 1897 to Government. The decline in Poona is due partly to the plague and partly to the prevailing scarcity, while in Ahmednagar, Dhárwár, Bijápur, Sholápur and Sátára it is chiefly attributable to the latter cause.

40. The decrease in Khándesh is due to scarcity. On this subject the Collector, Mr. Cumine, writes:—

"There has been a decrease in the sales of both the kinds of liquor. I append a table to show which the belts or tálukas are where there has been an increase and

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION OF COUNTRY SPIRIT.

which those are where there has been a decrease. There is a general increase in the sales in the Western belt and also in the Sháháda táluka of the Central belt. It is due to the reduction in the selling prices. There is a universal decrease in the Eastern belt and a pretty general decrease in the Central one: due to the failure of the crops and the scarcity which followed."

41. The decrease in Kánara is mainly attributable to the poverty of the consumers owing to dearness of food-grains. The consumption both below and above ghát considerably decreased except in the tálukas of Honávar and Haliyál.

42. The increase of 5,052 gallons in Ratnágiri was general and is due to the influx into the district of Bombay plague refugees.

TODDY DISTILLERIES IN RATNÁGIRI AND KÁNARA.

43. There were in the year under report nine permanent and two temporary toddy spirit distilleries in Ratnágiri and three permanent ones in the coast tálukas of Kánara as under:—

Ratnágiri.		*Kánara.*
Permanent.	Temporary.	Permanent.
1. Vengurla.	1. Palshet.	1. Kodibág.
2. Málvan.	2. Kalbádevi.	2. Gangawalli.
3. Ratnágiri.		3. Shirali.
4. Malgund.		
5. Guhágar.		
6. Dábhol.		
7. Anjarla.		
8. Jaitápur.		
9. Ladghar.		

WORKING OF MHOWRA FLOWERS ACT.

44. The provisions of the Mhowra Flowers Act are well understood by the people. The period of mhowra vacation allowed by Section 18A of the Act was extended from 16th April to the 15th May 1897 by Government Notification No. 2257, dated the 23rd March 1897, with great benefit to the poorer classes. The number of prosecutions under the Mhowra Flowers Act fell in the Thána district from 81 in 1895-96 to 61 in the year under report, the only táluka showing an increase being Bhiwndi. In Kolába there were eight cases against two in the previous year. This is due to the fact that since May 1897, offences have been rather more numerous in Karjat than usual; but it is hoped that the timely detection of the cases and the adequate punishments inflicted by the trying Magistrates will have a deterrent effect.

45. As in previous years, the average rate of consumption per head was largest in Bombay, and lowest in Kaira and Sátára. Of the mofussil districts, Surat, Thána, Kolába, Broach and Panch Maháls give, as usual, the highest rates of consumption per head.

TODDY SPIRIT.

46. During the year under report, toddy spirit was manufactured only in Bombay, Ratnágiri and Kánara. The subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in the year under report and the previous year:—

	Toddy Distilled.		Spirit Manufactured.	
	1895-96.	1896-97.	1895-96.	1896-97.
	Gallons.	Gallons.	Gallons. 25° U.P.	Gallons. 25° U.P.
Bombay	595,710	407,588	94,774	65,214
Kánara	197,217	254,660	34,292	39,592
Ratnágiri	676,656	829,086	118,243	152,533

47. The quantity of toddy spirit manufactured in Bombay in the year under report was less by 29,560 gallons, while that made in the Kánara and Ratnágiri districts was more by 5,300 gallons and 34,290 gallons, respectively, than in the previous year. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 6·3 gallons, in Kánara 6·4 gallons, and in Ratnágiri 5·4 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. The quantities of spirit issued from

the distilleries and passed into consumption are included in the statistics given in the table under paragraph 38 above. The number of trees tapped for toddy for distillation in the Kánara and Ratnágiri districts are shown in the margin. Similar particulars for Bombay cannot be given, as in Bombay separate licenses are not issued to tap trees for toddy either (*a*) for distillation, or (*b*) for consumption in the raw state. The total numbers of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1895-96.	1896-97.
Kánara ...	2,899	3,829
Ratnágiri...	9,141	12,570

	1895-96.	1896-97.
Cocoanut trees...	14,133	12,468
Brab „ ...	751	823
Date „ ...	5,057	3,513

48. Government Resolution No. 1630 of the 21st February 1896, authorized the issue of licenses to tap trees for toddy for distillation in the Ratnágiri district and the coast tálukas of the Kánara district for the calendar year so as to make them run concurrently with the country spirit licenses. And under Government Resolution No. 5435 of 21st July 1897, the trees licensed to be tapped for the supply of toddy shops up to the end of July were allowed to be tapped for distillation for five months from August to December at the proportionate rate of tree-tax. Thus two sets of tapping licenses for distillation had to be dealt with in the year under report, one for a period of five months from 1st August to 31st December 1896, and the other for seven months from 1st January to 31st July 1897. The total number of cocoanut trees licensed to be tapped for distillation in the first five months and in the last seven months of the year under report in the Kánara and Ratnágiri districts is contrasted with that in the preceding year as per details noted in the margin. These figures do not agree with those shown in the preceding paragraph which have been arrived at by taking $\frac{5}{12}$ths of the number tapped in the first period and $\frac{7}{12}$ths of that tapped in the second period and by adding them together.

Trees tapped for toddy for distillation in Kánara and Ratnágiri.

	Kánara.		Ratnágiri.	
	1895-96.	1896-97.	1895-96.	1896-97.
Five months (August to December) ...	1,990	4,526	8,870	12,170
Seven months (January to July) ..	3,549	3,332	9,335	12,855
Total ...	5,539	7,858	8,205	25,025

49. Owing to the plague tapping and distilling operations were interrupted in Bombay and consequently the data required to find out the yield of toddy per tree are not available. For want of this information the figure of the toddy consumed in the raw state during the year under report cannot also be determined.

Data to ascertain yield of toddy per tree in Bombay not available.

RAW TODDY.

50. The following statement shows the number of trees licensed to be tapped for raw toddy in each mofussil district of the Presidency, and the quantity of toddy reported to have been sold from the shops, during the year under report and in the preceding year:—

Number of trees tapped and quantity of toddy sold.

Districts.	1895-96. Trees tapped.			1895-96. Quantity of Toddy sold.	1896-97. Trees tapped.			1896-97. Quantity of Toddy sold.
	Cocoanut.	Brab.	Date and Wild Palm.	Gallons.	Cocoanut.	Brab.	Date and Wild Palm.	Gallons.
Ahmedabad	...	...	559	5,782	...	...	450	4,857
Kaira	...	755	...	...	...	701	...	...
Panch Mahals	...	...	...	...	...	...	...	...
Broach	...	1,500	607	58,813	...	1,475	883	52,674
Surat	25	823	121,816	2,520,433	50	797	1,17,078	2,295,685
Thána	198	6,112	14 977	670,134	204	5,248	13,690	554,070
Násik	...	...	751	11,146	...	...	730	7,941
Khándesh...	...	...	...	...	...	...	...	...
Ahmednagar	...	...	2,190	62,841	...	...	1,715	37,788
Poona	56	...	7.895	276,058	22	...	7,860	269,801
Sholápur	...	...	25,871	324,365	...	...	13,914	200,775
Sátára	...	...	300	...	13	...	400	...
Belgaum	...	...	23,477	365,137	...	...	23,178	290,413
Dhárwár	...	...	33,843	499,744	...	...	32,563	344,015
Bijápur	...	...	31,408	756,037	...	...	30,186	386,594
Kánara.	3,380	...	4,855	364,362	3,440	...	4,799	329,343
Ratnágiri	9,701	...	87	615,440	9,608	...	35	570,610
Kolaba	474	1,109	1,514	105,665	542	923	1,478	78,413
Total ...	13,834	10,304	270,150	6,636,957	13,879	9,144	248,959	5,428,979

STATISTICS AND EXPLANATORY REMARKS.

RAW TODDY.

Trees tapped for the manufacture of vinegar.

Statistics regarding sales of toddy not quite trustworthy.

51. The above table includes 700 brab trees tapped in 1895-96 and 525 trees tapped in 1896-97 in the Surat district for the manufacture of vinegar. The figures as to sales of toddy cannot be said to be quite trustworthy; they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses. The total sales of toddy declined from 6,635,957 gallons in the previous year to 5,428,979 gallons in the year under report, a decrease of 1,206,978 gallons. The falling off was most marked in Bijápur (369,443 gallons), Surat (224,748 gallons), Dhárwár (155,729 gallons), Sholápur (123,590 gallons), Thána (116,064 gallons) and Belgaum (74,724 gallons). Ratnágiri, Kanára, Kolába and Ahmednagar show a decrease of 44,830 gallons, 35,019 gallons, 27,252 gallons and 25,053 gallons, respectively. The other decreases are small. Excepting Sholápur and Surat, which show respectively a falling off of 11,957 and 4,738 date and wild palms, the decrease in the number of trees tapped in the other districts is not large. Still the decline in the sales of toddy was general and is mainly due to the early cessation of the rain and partly to scarcity and the *Sinhast* year. In 1895-96 six out of the eleven sanctioned toddy shops in the Hungund táluka of the Bijápur district were supplied with toddy from Moglai territory; but in the year under report they were required to be supplied from trees in British territory, as this arrangement is profitable both to Government and the people.

Trees tapped for raw toddy under different kinds of licenses.

52. The next table shows the number of licenses granted and the number of trees tapped for toddy—(1) for domestic consumption; (2) for sale at tree-foot booths; and (3) for sale at shops :—

Districts.	1895-96.					1896-97.				
	Number of Licenses issued.		Number of Trees licensed to be tapped.			Number of Licenses issued.		Number of Trees licensed to be tapped.		
	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and wild palm.	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and wild palm.
			(For Domestic Consumption).							
Kaira...	7	14	...	55	...	2	10	...	51	...
Broach	22	...	...	...	32	26	...	...	...	38
Surat...	7,600	...	...	108	18,486	9,299	...	...	163	22,097
Thána	421	...	2	425	151	254	...	2	283	120
Poona...	8	...	...	...	10	7	...	...	...	9
Belgaum	1	...	...	...	2	...	...	...	...	...
Kolába	10	2	...	1	19	20	...	...	5	23
Total ...	8,069	16	2	589	18,700	9,608	10	2	502	22,287
			(For Tree-foot Booths.)							
Ahmedabad	1	...	...	...	25	2	...	...	...	25
Broach	20	...	...	775	175	18	...	...	850	145
Surat...	41	...	...	...	1,750	35	...	25	25	1,740
Thána	215	...	180	2,154	1,008	194	...	191	1,785	633
Ahmednagar... ...	1	...	...	...	120	1	...	...	...	120
Poona...	7	1	26	...	366	7	...	22	...	536
Belgaum	1	...	...	...	100	1	...	...	...	100
Dhárwár	1	...	...	...	100	1	...	...	...	30
Bijápur	12	...	...	...	654	10	...	...	...	496
Kolába	41	...	225	50	1,128	43	2	160	40	1,184
Total ...	340	1	431	2,979	5,426	312	2	398	2,700	5,009
			(For Shops.)							
Ahmedabad	9	...	...	...	534	8	...	...	...	425
Kaira...	...	2	...	700	...	...	2	...	650	...
Broach	13	...	...	725	400	13	...	...	625	700
Surat...	246	...	25	20	101,580	253	...	25	84	93,241
Thána	226	12	16	3,533	13,818	215	8	11	3,180	12,937
Násik	10	...	...	...	751	9	...	...	...	730
Ahmednagar ...	8	...	...	...	2,070	7	...	...	...	1,595
Poona	39	...	30	...	7,519	38	...	...	...	7,315
Sholápur	18	9	...	...	25,871	18	9	...	...	13,914
Sátára	...	1	...	...	300	...	2	13	...	400
Belgaum	93	29	...	...	23,375	97	32	...	...	23,078
Dhárwar	112	20	...	...	33,743	114	17	...	...	32,533
Bijápur	105	1	...	...	30,754	106	1	...	...	29,690
Kánara	113	...	3,380	...	4,855	114	...	3,440	...	4,795
Ratnágiri	118	...	9,701	...	87	126	...	9,608	...	35
Kolába	87	4	249	1,058	367	86	3	382	878	275
Total ...	1,197	78	13,401	6,036	246,024	1,204	74	13,479	5,417	221,663

RAW TODDY.

Licenses for domestic consumption.

53. The concession allowed to owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only, has not been availed of in the districts of Ahmedabad, Ahmednagar, Sátára, Sholápur, Bijápur, Dhárwár, Kánara and Ratnágiri, either because the owners do not consume toddy, or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. This concession was extended to Khándesh in 1895-96, but no one applied for licenses either in that year or in the year under report. In Kaira, Broach, Poona, Belgaum and Kolába, the number of licenses taken out for tapping trees for domestic consumption is comparatively small. It is only in Surat and Thána that this concession is made much use of. The figures shown opposite Surat include the number of licenses issued to and the trees tapped by the Káliparaj on payment of a lower rate of tree-tax. In this district there was an increase of 1,699 licenses and 3,666 in the number of trees tapped. In the Olpád and Mándvi tálukas the number of licenses increased by 182 and 153, respectively, owing to greater demand; while in Chikhli, Balsár and Párdi the Káliparaj people on account of the scarcity of grain took out, respectively, 444, 643 and 240 more licenses than in the previous year. In Thána there was a decrease of 167 licenses, due partly to the early cessation of the rain and partly to the same causes which explain the falling off in the consumption of liquor in the district.

Licenses for tree-foot booths.

54. The total number of licenses granted during the year under report for the sale of toddy at tree-foot booths was less by 28, the districts exhibiting a decrease being Broach (2), Surat (6), Thána (21) and Bijápur (2). The falling off in Surat was chiefly in the Jalálpur táluka, due to a less number of licenses having been applied for by the people. In Thána the decrease is attributed to the same causes which explain the decline in domestic consumption licenses. The other decreases do not call for special remarks. Ahmedabad and Kolába show an increase of one and two licenses, respectively. 25 cocoanut and 25 brab trees were tapped in Surat though none of each kind were tapped in the previous year. In Thána there was a decrease of 733 in the number of trees tapped, due chiefly to less licenses taken out.

Shop licenses.

55. The total number of shops licensed during the year was 1,204 against 1,197 in the previous year, that is, an increase of 7. Thána exhibits a decrease of 11 licenses, due to the same causes which explain the falling off in other licenses. Ratnágiri and Belgaum show an increase of 8 and 4 licenses respectively. The other increases and decreases are unimportant.

IMPORTS OF FOREIGN LIQUORS.

56. As mentioned in paragraph 19, the Customs duty on foreign liquors imported by sea is credited to Imperial revenues. The following statement, however, shows the quantities of the principal kinds of liquors imported into Bombay by sea in each of the last two years. The figures are for the revenue and not for the financial year :—

	1895-96.	1896-97.
	Gallons.	Gallons.
1. Ale, beer, porter, cider, and other sorts of fermented liquors	839,726	1,038,272
2. Liqueurs	3,581	3,142
3. Brandy, whisky and other spirits	281,430	277,906
4. Champagne and other sparkling wines	13,828	11,194
5. Wines of other sorts	123,788	95,221
6. Perfumed spirits	6,547	8,753
Total ...	1,268,900	1,434,488

57. The imports of foreign ale and other fermented liquors were more by 198,546 gallons, while the issues from the brewery at Dápuri near Poona decreased by 98,828 gallons. The demand for Scotch Pilsener is steadily growing. The imports of liqueurs were less by 439 gallons, those of spirits by 3,524 gallons, those of champagne and other sparkling wines by 2,634 gallons and those of wines of other sorts by 28,567 gallons, but

STATISTICS AND EXPLANATORY REMARKS.

IMPORTS OF FOREIGN LIQUORS.

perfumed spirits show an increase of 2,206 gallons. The decrease in wines of other sorts is attributed partly to the reduced transhipments of wine to Goa. The increase in perfumed spirits is due to trade being restricted in 1895-96 by the fact that contracts entered into between European sellers and importers were drawing to a close and the latter were anxious to get rid of old stocks.

Consumption of imported liquors and country liquors excised at Tariff rates.

58. The following statement shows the sales by foreign liquor licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

Districts.	1895-96.					1896-97.				
	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Bombay	61,805	41,903	5,097	112,416	12,376	54,092	39,925	10,703	98,335	12,338
Ahmedabad	1,150	619	26	4,911	6	1,161	677	24	4,551	13
Kaira	...	52	...	224	...	56	15	...	253	...
Panch Mahâls	212	82	92	393	...	230	53	...	315	...
Broach	204	223	8	1,585	7	98	230	12	1,519	6
Surat	585	570	75	3,526	4	637	576	80	3,812	5
Thâna...	1,201	598	21	4,496	17	1,156	578	32	5,455	9
Násik	1,993	260	9	989	3	2,739	256	4	2,455	2
Khándesh	3,493	419	...	3,148	235	3,745	409	...	2,754	201
Ahmednagar...	4,247	350	210	5,201	16	668	371	130	4,462	17
Poona...	29,019	3,589	548	14,690	110	19,954	3,008	335	14,454	77
Sholápur	1,589	172	6	2,709	13	1,775	258	5	2,932	20
Sátára...	1,161	762	39	3,579	...	533	415	25	3,021	...
Belgaum	31,171	1,027	118	4,581	267	30,458	1,006	123	4,787	372
Dhárwár	3,241	314	26	3,095	...	2,313	537	46	5,473	...
Bijápur	42	28	4	432	1	35	33	1	380	7
Kánara	73	349	...	573	11	78	383	...	618	25
Ratnágiri	47	134	...	895	2	41	115	...	813	4
Kolába	267	233	154	1,506	...	38	129	83	711	3
Total ...	141,793	51,684	6,433	168,949	13,068	119,807	48,974	11,603	157,100	13,099

59. The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay A'bkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required, under clause (*a*), section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees passed into consumption within the Presidency, or was exported to other Provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona, and other stations is bought by shop-keepers at other stations. Similarly some of the Foreign liquor shop-keepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to many Government officers and others at outstations.

Quantities of intoxicating drugs sold.

60. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay, during the year under report, are entered in columns 20 to 22 of Imperial Form No. 4, appended.

Particulars of shops.

61. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of Country Spirit Shops.

62. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,523 against 2,522 in the previous year, that is, an increase of one shop. Two shops were closed in Surat and one in Kaira, while two additional shops

were opened in Khándesh and one in each of the districts of Sátára and Kolába.

63. In paragraphs 53 to 55, I have explained the fluctuations in the number of licenses granted for tapping trees for domestic consumption, and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Surat District was the same as in the previous year, *viz.*, 14.

Licenses for the sale of imported liquors and Country Spirits excised at Tariff rates.

64. The number of hotels, refreshment-rooms and shops licensed for the sale of imported foreign liquors, and Indian manufactured liquors excised at Tariff rates, during the year under report was 392, as against 389 in the previous year. In the Town and Island of Bombay there was a decrease of two in the number of Hotel licenses, one of which was converted into a refreshment-room license and the other was not renewed; while the number of wholesale licenses was more by four, two of which were issued only for short periods, and the other two were granted to importers of foreign liquors to enable them to break bulk and dispose of the quantities in bottles and packages. The other increases and decreases do not call for remark.

Shops licensed for the Sale of Intoxicating Drugs.

65. The number of shops licensed for the sale of intoxicating drugs in the whole Presidency proper during the year under report was 641 as against 647 in the previous year. Two shops were closed in Ahmedabad, three in Sholápur and one in Belgaum.

66. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

OFFENCES AGAINST A'BKÁRI LAWS.

67. The subjoined table shows the number of offences against the ábkári laws in each district of the Presidency for the year under report as contrasted with those for the previous year. The cases falling under the principal heads, *viz.* (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of liquor, are shown separately; all other cases are grouped under the head 'Miscellaneous":—

Districts.	1895-96.					1896-97.				
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total.		Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total.	
				Cases detected.	Cases in which convictions were obtained.				Cases detected.	Cases in which convictions were obtained.
Bombay	...	22	16	38	33	...	35	9	44	39
Ahmedabad	1	17	14	32	29	10	24	5	39	36
Kaira	83	19	14	116	106	50	24	9	83	75
Panch Maháls... ...	74	15	8	97	88	29	16	5	50	49
Broach	5	10	5	20	20	14	3	3	20	18
Surat	178	85	67	330	313	197	74	56	327	311
Thána	73	55	144	272	233	78	46	118	242	216
Násik	81	10	12	103	80	71	16	6	93	84
Khándesh	193	68	76	337	308	254	61	30	345	318
Ahmednagar	4	1	10	15	11	4	3	16	23	18
Poona	2	20	3	35	26	...	10	7	17	15
Sholápur	...	8	14	22	16	2	6	1	9	5
Sátára	3	7	18	28	20	...	4	1	5	4
Belgaum	15	10	7	32	32	21	22	7	50	43
Dhárwár	7	12	5	24	21	26	3	8	37	34
Bijápur	6	33	6	45	34	8	41	7	56	49
Kánara	...	9	22	31	23	...	16	17	33	28
Ratnágiri	4	3	64	71	63	5	5	90	100	81
Kolába...	4	4	24	32	32	6	6	20	32	27
Total ...	733	418	529	1,680	1,488	775	415	415	1,605	1,450

STATISTICS AND EXPLANATORY REMARKS.

Total Number of Cases detected and Convictions obtained.

68. The total number of cases detected was 1,605 as against 1,680 in the previous year, a decrease of 75; the percentage of convictions on the number of cases brought up being 90·3 compared with 88·6 in the previous year. The cases of illicit distillation and possession of implements for unauthorised manufacture increased by 42; those of illicit importation and possession of liquor decreased by 3, and other miscellaneous offences against the ábkári laws by 114.

Cases of Illicit Distillation.

69. The number of cases of illicit distillation increased in Khándesh by 61, in Surat and Dhárwár by 19 each, and in Ahmedabad and Broach by 9 each. As regards Khándesh, Mr. Cumine, the Collector, writes :—

"What with the very small staff available is possible to do to check illicit distillation is, I think, being done. But in the wilder parts where the country is impassable during the rains and mhowra trees abound and the people must have liquor, illicit distillation of course goes on and cannot be stopped altogether * * ."

In Kaira there was a decrease of 33 cases, in the Panch Maháls of 45 and in Násik of 10. The decline in Kaira and the Panch Maháls appears to be due not so much to decreased criminality as to want of vigilance on the part of the A'bkári Inspectors who have been warned by the Collectors to be more energetic in detection.

Cases of illicit importation and possession.

70. The total number of cases of illicit importation and possession decreased by 3, the districts showing noticeable decreases being Surat (11) and Poona (20). Bombay and Belgaum exhibit an increase of 13 and 12 cases, respectively.

Other Miscellaneous Offences.

71. The number of "other miscellaneous offences" was 415 against 529 in the previous year, a decrease of 114. The most noticeable fluctuations were a decrease of 46, 26 and 17 cases in Khándesh, Thána and Sátára, respectively, and an increase of 26 in Ratnágiri.

Death of Khán Bahádur Dádábhai Hormasji Dubásh.

72. The A'bkári Department has sustained in the year under report a great loss in the death of Khán Bahádur Dádábhai Hormasji Dubásh, who rendered most valuable services to the department since its infancy. Owing to his demise the ábkári farms of Surat, Poona, Ahmednagar and Khándesh held by him were transferred to the names of his sons Messrs. Sorábji and Káwasji Dádábhai Dubásh.

General Remarks.

73. The financial results of the year compare unfavourably with those of the previous year. Some decrease would no doubt have occurred owing to the *Sinhast* year; but it is to the two calamities of famine and plague that the falling off is mainly due.

74. In conclusion, I would mention that Mr. Cumine in Khándesh and Mr. Drew in Ratnágiri have taken special interest in ábkári work.

I have the honour to be,

Sir,

Your most obedient Servant,

J. M. CAMPBELL,

Acting Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX A.

The various rates of Still-head duty and Tree-tax and maximum selling prices of Country

Names of Districts.	1895-96.														
	Still-head duty per gallon.						Maximum sellings price per gallon.						Still-head duty		
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.			Mowra or Molasses Spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.
Bombay	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...	3 0	...	...
Thána ... Salsette	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	2 10	1 5	...
Bassein	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 8	...	2 8	1 4	...
Máhim	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Dáhánu	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Umbargaon	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...	1 12	0 14	...
Kalyán	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Rest of the district and Jawhár State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Kolába ... Panvel Táluka...	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Alibág do.															
Rest of the district and Sudhágad Mahál	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Ahmedabad ... Ahmedabad City and Cantonment and 10 miles round	2 6	1 5	...	...	...	...	3 12	2 4	...	...	...	...	2 10	1 6	...
Rest of the District	2 4	1 4											2 8	1 5	
Mátar, Mehmadabad, Anand, Nadiád and Borsad Tálukas and the town of Dakor	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Thásra Táluka, (excluding the town of Dákor, and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Kaira ... State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Tálukas of Ghodásar and Haldárwas and the Bávisi village of Barmuwára ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
The Bávisi village of Mahisa and the Khádal Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Panch Mahals. Godhra, Kálol and Hálol Tálukas	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Dohad and Jhálod Tálukas ...	...	...	...	...	...	...	2 4	1 4	...	...	...	...	...	...	...
Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...	0 12	0 6	...
Broach ... Broach City and 10 miles round	2 6	1 5	...	...	...	...	3 12	2 4	...	...	...	...	2 10	1 6	...
Rest of the District	2 4	1 4											2 8	1 5	
Surat ... Surat City	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...	2 8	1 6	...
Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Jalálpore Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...	2 0	1 0	...
Párdi do.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Bulsár Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Bárdoli Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Mándvi Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Chikhli Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Málegaon Táluka	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	...	2 6	1 3	...
Násik ... Tálukas of Báglán, Kalvan and Peint	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Rest of the District	2 12	1 6	...	...	...	...	4 2	2 5	...	...	...	...	2 12	1 6	...
Khándesh ... The Western Belt, comprising the Dangs, the Mewás Estates, Nawápur Petha, Akráni Pargana and the villages in the Taloda Táluka to the west of the town of Taloda	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...	0 12	0 6	...
The Central Belt, comprising the tálukas of Pimpalner, Nandurbár proper, Sháhada and the rest of the Taloda Táluka	1 4	0 10	...	...	...	...	2 10	1 10	...	...	...	...	1 4	0 10	...
The Eastern Belt, comprising the rest of the District ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Ahmednagar	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Poona ... City, Cantonment and 10 miles round	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	4 0	2 2	...
Rest of the District ...	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 14	2 1	...
Sholapur ... City and 10 miles round	3 4	1 11	...	...	...	...	4 10	2 9	...	...	...	...	3 8	1 13	...
Rest of the District ...	3 4	1 11	...	...	...	...	4 10	2 9	...	...	...	...	3 6	1 12	...
Kánara	3 8	1 13	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Belgaum	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 14	2 1	...
Dhárwár	3 2	...	2 8 0	...	...	...	4 8	...	3 8	...	...	...	3 6	...	2 11 0
Khándesh	3 2	1 10	...	...	...	...	4 10	2 9	...	...	...	...	3 4	1 11	...
Kolába ... Above-Ghát Tálukas ...	3 0	...	2 6 4	...	...	...	4 8	...	3 8	...	...	...	3 4	...	2 9 0
Coast Tálukas	1 8M	...	1 3 0M	0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4	1 8	...	1 8 0
Nágiri	1 8	0 12	...	0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	1 8	0 12	...

A Western and Eastern mean on the
B Applicable to the portion of the Táluka
C Do. do.
D Do. do.
E Do. do.
K Applicable to the 33 Coast villages of
L Applicable to the Táluka exclusive of
P Applicable to the portion of the
R Do. do.
M From 1st January 1896.
N The rates of tree tax applicable to are Rs. 9 (Cocoanut and Brab)

A.

Spirit and Toddy in force at the end of 1895-96 and 1896-97.

1896-97.									1895-96.				1896-97.			
Toddy Spirit (exclusive of drawback allowance) per gallon.			Maximum selling price per gallon.						Tree-tax rates on		Maximum selling price per gallon of Toddy.		Tree-Tax rates on		Maximum selling price per gallon of Toddy.	
			Mowra or Molasses Spirit.			Toddy Spirit.										
25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	Cocoanut and Brab.	Date and wild Palm.	At Booths.	At Shops.	Cocoanut and Brab.	Date and wild Palm.	At Booths.	At Shops.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	As. p.	As. p.	Rs.	Rs.	As. p.	As. p.
2 1 6	1 1 10	...	...	...	...	...	...	...	12	6	4 6	...	12	6	4 6	...
1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	12	6	3 0	4 0	12	6	3 0	4 0
1 8 0	0 12½ 0	...	4 0	2 0	...	4 6	2 3	...								
...	...	...	3 8	1 12	...	...	...	...	10	5			10	5		
...	...	...	3 8	1 12	...	...	...	...	7½	3	2 0	3 0	7½	3	2 0	3 0
...	...	...	3 4	1 10	...	...	...	...	5	2			5	2		
...	...	...	4 0	2 1	...	...	...	...	9	3	3 0	4 0	9	3	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...								
...	...	...	4 0	2 1	...	...	...	...	12 N	6 N	3 0	4 0	12 N	6 N	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...	9	3			9	8		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 4	...	...	...	...	5	2	9 0	9 0	5	2	9 0	9 0
...	...	...	4 0	2 5	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...	½	½	...	...	½	½	...	...
...	...	...	2 4	1 8	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...		½	...	0 0	1	½	...	0 0
...	...	...	3 12	2 4												
...	...	...	2 4	1 4												
...	...	...	3 12	2 4												
...	...	...	2 4	1 8	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 4												
...	...	...	2 4	1 4												
...	...	...	2 4	1 2												
...	...	...	4 0	2 5	...	...	...	...	5½	2½	4 0	4 0	5½	2½	4 0	4 0
...	...	...	3 12	2 4	...	...	...	...	7	4			7	4		
...	...	...	3 12 B	2 4 B	...	...	...	...	7	4	3 0	4 6	7	4	3 0	4 6
...	...	...	3 8 C	2 0 C	...	...	...	...	7 D	4 D			7 D	4 D		
...	...	...	3 12 B	2 4 B	...	...	...	...	5½ E	2½ E			5½ E	2½ E		
...	...	...	3 8 C	2 0 C	...	...	...	...	6½	3			6½	3		
...	...	...	3 4	1 14	...	...	...	...	5	2	3 0	4 0	5	2	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...	6½ K	3 K	3 0 K	4 6 K	6½ K	3 K	3 0 K	4 6 K
...	...	...	3 8	2 0	...	...	...	...	4½ L	1½ L	3 0 L	4 0 L	4½ L	1½ L	3 0 L	4 0 L
...	...	...	3 0	1 10	...	...	...	...	1¾	1	3 0	4 0	1¾	1	3 0	4 0
...	...	...	3 8	2 0	...	...	...	...	1¾ P	1 P	3 0 P	4 0 P	1¾ P	1 P	3 0 P	4 0 P
...	...	...	3 0	1 10	...	...	...	...	1 R	¼ R	1 6 R	2 0 R	1 R	¼ R	1 6 R	2 0 R
...	...	...	3 8	2 0	...	...	...	...	3	1	3 0	4 0	3	1	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 14	2 3												
...	...	...	3 8	2 0	...	...	...	...	6	2	...	9 0	6	2	...	0 0
...	...	...	4 2	2 5												
...	...	...	2 0	1 4	...	...	...	...	6	2	...	...	6	2	...	...
...	...	...	2 10	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...								
...	...	...	5 4	2 15	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 12	2 10	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	5 4	2 15	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	2 10	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...	8	3	...	6 0	8	3	...	6 0
0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4			6 0	6 0			6 0	6 0
0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	8	3	4 6	4 6	8	3	4 6	4 6

west and east of the line of demarcation.
within 5 miles' limit of the Surat City.
beyond 5 miles do. do.
within 10 miles do. do.
beyond do. do. do.
the táluka.
the 33 Coast villages.
táluka south of the Tápti.
do. north of the Tápti.

Kharápat portion of the Alibág Táluka and Rs. 3 (Date and wild Palm).

J. M. CAMPBELL,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. I.

Excise Revenue and Net Revenue of 1896-97.

Districts.	Detail of Gross Receipts during the year by Districts from: Imported liquors. License fees.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit. Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Country Spirits and Fermented Liquours. Still-head duty.	Proceeds of out-still farms.	License fees for sale of Country Spirits.	Deficiency in Minimum Guaranteed Revenue for still-head duty.	Tree-tax.	Toddy-shop license fees.	Deficiency in Minimum Guaranteed Revenue for tree-tax.	Total.	Opium and its preparations including poppy heads. Duty.	License fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	73,187	4,714	...	57	4,771	16,91,394	...	3,33,810	...	1,80,581	21,585	...	22,27,370	10,04,450	3,600
Ahmedabad	1,680	...	...	...	...	1,70,000	7,200	...	...	900	450	...	1,78,550	16,800	70
Kaira	165	...	...	...	...	50,000	...	...	...	699	1,805	...	52,504	...	1
Panch Mahâls... ...	190	...	...	...	...	37,455	21,000	...	...	...	...	...	58,455	...	...
Broach	200	...	...	...	...	1,65,000	...	...	...	10,320	2,827	...	1,78,147	...	...
Surat	1,655	...	...	...	...	6,45,000	...	...	...	2,98,928	1,64,682	...	11,08,610	...	5
Thâna	2,995	...	...	...	...	9,04,550	...	...	...	88,175	20,034	...	10,12,759	...	4,100
Nâsik	1,414	...	...	...	...	1,75,000	...	...	...	1,460	135	666	1,77,261	...	...
Khândesh	901	...	...	...	...	4,54,066	...	...	...	...	...	...	4,54,066	...	...
Ahmednagar	770	...	...	...	...	82,500	...	...	...	3,430	6,445	...	92,375	...	...
Poona	4,725	...	35,347	55	35,402	5,45,000	...	...	...	15,852	15,249	...	5,76,101	...	...
Sátára	1,217	...	...	...	...	93,003	...	...	...	878	960	...	94,841	...	7,200
Sholápur	1,425	...	...	...	...	1,15,064	...	...	...	27,828	36,919	...	1,79,811	...	...
Bijápur	305	...	...	...	...	65,917	...	...	83	60,372	1,40,180	...	2,66,552	...	998
Belgaum	940	...	...	...	...	2,65,004	...	...	...	46,356	98,619	...	4,09,979	...	2,704
Dhárwár	1,200	...	...	...	...	2,72,280	...	...	...	65,126	1,22,024	...	4,59,430	...	6,948
Kánara	415	...	...	...	...	93,830	...	...	...	71,910	19,781	5,423	1,90,944	...	525
Ratnágiri	375	...	...	...	...	53,000	...	...	...	1,80,240	32,797	...	2,66,037	...	482
Kolába	1,470	...	...	...	...	3,75,253	...	...	...	21,393	2,866	...	3,99,512	...	1,457
Total ...	95,289	4,714	35,347	112	40,173	62,53,316	28,200	3,33,810	83	10,74,448	6,87,358	6,089	83,83,304	10,21,250	28,090

Districts.	Detail of Gross Receipts during the year by Districts from—*continued*. Opium and its preparations including poppy heads—*continued*. Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.	Drugs other than Opium. Gánja, Bhang, &c. Fees on permits.	License fees.	Total.	Fines, Forfeitures and Miscellaneous. Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.	Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	...	28,777	10,36,827	297	65,000	65,297	41	1,973	35,694	87	37,795	34,45,247	2,56,391	31,88,856
Ahmedabad	...	...	16,870	78	17,112	17,190	8	373	16	3,000	3,397	2,17,687	15,693	2,01,994
Kaira	...	...	1	60	5,825	5,885	...	109	4	1,801	1,914	60,469	17,248	1,04,964
Panch Mahâls	...	...	.....	60	451	511	...	...	787	1,800	2,587	61,743		
Broach	...	...	.....	33	4,125	4,158	11	3	8	1,800	1,822	1,84,327	6,391	1,77,936
Surat	...	...	5	77	9,125	9,202	167	...	996	1,200	2,363	11,21,835	18,442	11,03,393
Thâna	...	...	4,100	50	6,525	6,575	59	...	1,415	5	1,479	10,27,908	30,593	9,97,315
Nâsik	...	...	.....	208	12,750	12,958	...	240	179	1,200	1,619	1,93,252	11,888	1,81,364
Khândesh	...	...	.....	33	9,756	9,789	7	526	1,834	2,563	4,930	4,69,686	40,128	4,29,558
Ahmednagar	...	...	.....	1,394	3,370	4,764	...	18	142	1,200	1,360	99,269	4,622	94,647
Poona	...	...	.....	127	16,525	16,652	454	469	649	1,200	2,763	6,35,643	9,092	6,26,551
Sátára	...	...	7,200	304	4,302	4,606	6	...	22	17	45	1,07,909	6,306	1,01,603
Sholápur	...	...	.....	127	7,630	7,757	...	820	368	1,200	2,388	1,91,381	8,690	1,82,691
Bijápur	...	...	998	42	5,160	5,202	30	38	775	2	845	2,73,962	7,037	2,66,925
Belgaum	...	...	2,704	149	4,249	4,398	...	3	454	7	464	4,18,485	8,427	4,10,058
Dhárwár	...	...	6,948	289	16,400	16,689	1	13	957	6	977	4,85,244	18,058	4,67,186
Kánara	...	...	525	64	5,435	5,499	7	2	1,673	...	1,682	1,99,065	13,868	1,85,197
Ratnágiri	...	...	482	66	1,670	1,736	47	...	8,699	1	8,747	2,77,377	23,509	2,53,868
Kolába	...	...	1,457	405	6,505	6,910	5	...	190	...	195	4,09,544	15,203	3,94,341
Total ...	...	28,777	10,78,117	3,863	2,01,915	2,05,778	843	4,578	54,862	17,089	77,372	98,80,033	5,11,586	93,68,447

J. M. CAMPBELL,

Acting Commissioner of Customs,

Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1896-97.

District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay—							
Commissioner of Customs	.....	.....	.....	88 6 0	.....	88 6 0	
Collector of Land Revenue, Customs and Opium ...	44,948 10 6	4,149 10 8	10,315 8 6	2,643 14 11	*1,69,014 0 0	2,31,071 12 7	*Inclusive of refunds of Opium pass-fee due to several Native States.
Collector of Salt Revenue	23,652 14 3	54 10 6	692 15 3	830 11 8	.....	25,231 3 8	
Ahmedábád	11,253 2 10	1,552 10 6	2,157 12 1	693 4 1	36 0 0	15,692 13 6	
Kaira	12,468 9 1	2,794 14 3	1,717 4 0	267 12 0	.....	17,248 7 4	
Panch Mahals							
Broach	5,242 13 10	933 11 4	116 10 3	97 5 4	.....	6,390 8 9	
Surat	14,220 9 11	2,823 2 11	778 15 10	619 7 7	.....	18,442 4 3	
Thána	21,728 12 2	7,682 15 0	765 2 8	416 2 6	.....	30,593 0 4	
Násik	8,511 14 8	2,390 8 3	622 13 4	362 4 6	.....	11,887 8 9	
Khándesh	24,149 6 3	9,087 7 1	6,334 4 10	557 1 5	.....	40,128 3 7	
Ahmednagar	3,283 15 4	1,183 13 0	80 8 0	73 12 6	.....	4,622 0 10	
Poona	6,424 12 4	1,669 11 4	731 11 0	265 12 6	.....	9,091 15 2	
Sátára	4,851 7 8	1,262 7 6	66 13 0	124 15 6	.....	6,305 11 8	
Sholápur	5,308 8 11	1,433 14 2	1,519 13 2	427 11 2	.....	8,689 15 5	
Bijápur	4580 8 4	1,221 13 6	1,058 7 7	175 12 0	.....	7,036 9 5	
Belgaum	5,205 10 11	1,893 2 6	1,173 6 11	154 13 5	.....	8,427 1 9	
Dhárwár	8,564 2 0	2,159 9 1	1,026 4 7	239 0 6	6,069 0 0	18,058 0 2	
Kanara	10,089 13 0	2,562 2 7	798 12 7	417 0 0	.....	13,867 12 2	
Ratnágiri	15,951 7 8	2,866 4 0	2,460 3 8	2,230 15 2	.....	23,508 14 6	
Kolába	10,734 12 9	3,851 1 8	181 10 7	435 14 11	.....	15,203 7 11	
Total, charges for the year ...	2,41,172 0 5	51,573 9 10	32,599 1 10	11,122 1 8	†1,75,119 0 0	5,11,585 13 9	†Exclusive of the Opium and A'bkári compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality for loss of revenue.

J. M. CAMPBELL,
Acting Commissioner of Customs,
Salt, Opium and Ábkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.																					Remarks.
			Country Spirit Distilleries.			Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.						Number of shops licensed to sell by retail.										
			Central Distilleries, public or private.															Country fermented liquor (toddy).					Opium and its preparations.					
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Mhowra and molasses spirit.	Toddy Spirit.	Out-stills.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chandul, and other preparations of Opium.	Total of columns 24 and 25.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Bombay	...	...	...	1	...	78	1	...	...	...	16	39	1	...	45	49	298	...	50	100	100	250	11	...	11	22	70	
Ahmedabad	...	...	1	...	...	5	...	...	...	...	1	...	1	...	...	7	68	...	...	2	8	10	157	...	157	11	38	
Kaira	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	34	2	...	...	...	2	142	...	142	1	11	
Panch Mahals	...	...	*1	...	2	...	...	...	...	...	...	...	2	...	...	2	60	...	...	...	...	...	37	...	37	...	5	
Broach	...	...	1	...	...	4	...	...	...	...	...	...	...	...	...	...	65	26	...	18	13	57	50	...	50	...	11	
Surat	...	...	1	...	...	4	...	...	...	...	...	...	1	...	...	7	298	9,299	14	35	253	9,601	23	...	23	25	24	
Thána	...	...	...	...	...	6	...	...	...	...	1	...	2	...	1	8	313	254	...	194	215	663	16	...	16	...	19	
Násik	...	...	1	...	...	1	...	...	...	...	1	...	3	...	5	6	104	...	...	...	9	9	41	...	41	...	44	
Khándesh	...	...	3	...	...	4	...	...	...	...	1	...	2	...	1	3	247	...	...	...	...	...	107	...	107	...	109	
Ahmednagar	...	...	...	...	...	5	...	...	...	142	...	...	1	...	...	1	25	...	...	1	7	8	54	...	54	...	40	
Poona	1	...	1	...	...	23	...	...	...	...	10	...	3	2	38	3	74	7	...	7	38	52	51	...	51	57	45	
Sátára	...	...	1	...	...	11	...	...	...	...	5	1	1	3	...	2	57	...	...	...	...	...	38	...	38	...	31	
Sholápur	...	...	1	...	...	6	...	...	...	...	...	...	2	...	...	3	33	...	...	...	18	18	42	...	42	...	30	
Bijápur	...	...	1	...	...	3	...	...	...	2	...	...	1	...	...	...	73	...	...	10	106	116	16	...	16	...	34	
Belgaum	...	...	1	...	...	7	...	...	...	...	...	...	2	...	1	...	115	...	...	1	97	98	14	...	14	2	35	
Dhárwár	...	...	1	...	...	7	...	...	...	...	...	...	3	...	1	1	122	...	...	1	114	115	21	...	21	...	45	
Kánara	...	...	...	3	...	1	...	...	...	...	...	...	1	...	...	5	146	...	...	...	114	114	11	...	11	...	19	
Ratnágiri	...	...	...	11	...	7	...	...	...	...	...	...	...	...	...	...	183	...	...	...	126	126	7	...	7	...	13	
Kolába	...	...	17	...	...	6	...	...	...	...	2	...	2	...	...	4	178	20	...	43	86	149	13	...	13	2	15	
Total ...	1	...	31	15	2	178	1	...	...	144	37	40	29	5	92	103	2,523	9,608	64	412	1,304	11,388	851	...	851	120	641	

Note.—When one license covers the sale of more than one kind of liquor or drug the shop should be shown in the column for one kind only, the fact being noted in the column for remarks.

*Exclusive of the distillery at Wádia in the Sunkheda Mewás under the Rewa Kántha Agency.

J M. CAMPBELL,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FROM No. 4.

IMPERIAL

Duty and

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits											Country Spirits issued	
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of	
	Issues at average strength of degrees Imperial Gallon. Number of Imperial Gallons.	Average strength per Gallon.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	At strength of 25° U.P.	At strength of 60° U.P.
1	2		3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		
Bombay	509	4·4° U.P.	6 0 0	183	6 0 0	4	0 1 7	...	...	...	...	130,989	49,597
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	67,326	136
Kaira	...	...	...	...	...	...	...	...	...	...	...	22,415	4,898
Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	...	12,173	165,890
Broach	...	...	...	...	...	...	...	...	...	...	...	63,016	2,548
Surat	...	...	...	...	...	...	...	...	...	...	...	162,281	292,235
Thána	...	...	...	...	...	...	...	...	...	...	...	134,169	489,174
Násik	...	...	...	...	...	...	...	...	...	...	...	54,358	27,386
Khándesh	...	...	...	...	...	...	...	...	...	...	...	64,744	500,122
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	20,483	...
Poona	...	...	...	...	...	...	...	...	...	603,334	0 1 0	134,786	...
Sátára	...	...	...	...	...	...	...	...	...	...	...	25,485	...
Sholápur	...	...	...	...	...	...	...	...	...	...	...	33,336	...
Bijápur	...	...	...	...	...	...	...	...	...	...	...	19,813	...
Belgaum	...	...	...	...	...	...	...	...	...	...	...	68,388	...
Dhárwár	...	...	...	...	...	...	...	...	...	...	...	77,857	...
Kánara	...	...	...	...	...	...	...	...	...	...	...	44,458	...
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	43,085	117,350
Kolába	...	...	...	...	...	...	...	...	...	...	...	118,699	54,225
Total ...	509	4·4° U.P.	...	183	...	4	...	...	...	603,334	...	1,297,861	1,703,561

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sásette and Bassein Tálukas of the

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.				OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
Imperial Gallons.		Rates of duty.		Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolas each).			REMARKS.
At strength of	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhâng.	Gânja.	Other sorts.	
14	15	16		17	18	19	20	21	22	23
			Rs. a. p.		Rs.	Rs.				
(20·2° U.P.) 398,641	434,196	25° U.P.	3 0 0		21	26	1,250	11,480	1,085	(*b*) Shows rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
		25° U.P.	2 1 6 (*b*)	6,410						
		60° U.P.	1 1 10 (*b*)							
		25° U.P.	2 10 0 (*c*)							(*c*) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
			2 8 0 (*d*)							
			0 12 0 (*e*)	7,997	22	27	560	2,800	220	(*d*) to the rest of the district excepting
	50,549	60° U.P.	1 6 0 (*e*)							(*e*) the Paránti Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.
			1 5 0 (*d*)							
			0 6 0 (*e*)							
		25° U.P.	2 4 0 (*f*)							(*f*) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Talukas, with the exception of the town of Dákor.
			1 0 0 (*g*)							
	18,770	60° U.P.	1 4 0 (*f*)	3,911	22	27	471	1,712	20	
			0 8 0 (*g*)							
		25° U.P.	0 12 0							(*g*) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
	75,486	60° U.P.	0 6 0 (*h*)	1,767	22	27	626	1,585	120	
		25° U.P.	2 10 0 (*c*)							(*h*) Shows rates of duty applicable to the western tálukas, the eastern tálukas being under out-still system.
			2 8 0 (*d*)							
	48,281	60° U.P.	1 6 0 (*e*)	3,612	22	27	871	2,963	240	
			1 5 0 (*d*)							
		25° U.P.	2 8 0 (*i*)							(*i*) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat city.
			2 4 0 (*j*)							
			2 0 0 (*k*)							
	238,605		1 12 0 (*l*)	1,606	22	27	1,237	2,359	142	
		60° U.P.	1 6 0 (*i*)							(*j*) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
			1 2 0 (*j*)							
			1 0 0 (*k*)							
			0 13 0 (*l*)							
		25° U.P.	(2 10 0 (*mm*)							(*k*) Do. to the táluka of Jaláipur.
			2 8 0 (*m*)							
			2 0 0 (*n*)							(*l*) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli Mándvi and Chikhli and to the Párdi Táluka.
			1 12 0 (*o*)							
			1 10 0 (*b*)*							(*m*) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Shahápur.
	296,297		1 8 0 (*b*)†	438	21	26	80	226	...	
			1 5 0 (*mm*)							(*mm*) Do. to the tálukas of Sálsette and Kalyán.
			1 4 0 (*m*)							
		60° U.P.	1 0 0 (*n*)							(*n*) Do. to the tálukas of Máhim and Dahánu.
			0 14 0 (*o*)							
			0 13 0 (*b*)*							(*o*) Do. to the Umbargaon Petha.
			0 12 0 (*b*)†							
		25° U.P.	2 12 0 (*p*)							(*p*) Do. the whole district excepting the tálukas of
			2 0 0 (*q*)							
	51,723		2 6 0 (*pp*)	2,493	21	26	827	10,109	264	(*q*) Báglan, Kalvan and Peint, and
		60° U.P.	1 6 0 (*p*)							(*pp*) Málegaon Táluka.
			1 0 0 (*q*)							(*r*) Do. the whole district except
			1 3 0 (*pp*)							(*s*) the Navápur Petha, Akrani Pargana and the villages of the Taloda Táluka to the west of the town of Táloda and
		25° U.P.	2 0 0 (*r*)							(*aa*) Pimpalner, Nandurbar proper, Shâhâda and the rest of the Táloda Táluka.
			1 4 0 (*aa*)							
	248,607		0 12 0 (*s*)	6,542	21	26	190	3,460	35	(*t*) Do. above-ghát tálukas of the Kánara district.
		60° U.P.	1 0 0 (*r*)							
			0 10 0 (*aa*)							(*u*) Do. coast tálukas of Kánara district.
			0 6 0 (*s*)							
	15,362	25° U.P.	3 10 0	4,439	21	26	...	8,817	209	(*bb*) The whole district except the tálukas of Alibág and Panwel where the rates are Rs. 2-10-0 and Re. 1-5-0 for 25° U.P. and 60° U. P. respectively.
	101,089	25° U.P.	3 14 0 (*d*)	4,512	21	26	1,180	8,135	119	
			4 0 0 (*c*)							
	19,114	25° U.P.	3 10 0	1,513	21	26	...	12,690	...	* Applicable to Sálsette Táluka.
	25,002	25° U.P.	3 8 0 (*c*)	3,740	21	26	704	4,031	489	† Do. Bassein Táluka.
			3 6 0 (*d*)							
	14,859	25° U.P.	3 4 0	176	21	26	...	3,841	...	
	51,291	25° U.P.	3 14 0	342	21	26	345	10,350	58	
	58,393	25° U.P.	3 6 0	477	21	26	129	16,694	63	
		25° U.P.	3 4 0 (*t*)							
			1 8 0 (*u*)							
(40° U.P.) 3,756	35,597		0 8 4 (*b*)	53	21	26	...	5,721	...	
		40° U.P.	2 9 0 (*t*)							
			1 3 0 (*u*)							
			0 6 8 (*b*)							
		25° U.P.	1 8 0							
	79,254		0 8 4 (*b*)	139	21	26	3,466	...	...	
		60° U.P.	0 12 0							
			0 4 2 (*b*)							
	110,714	25° U.P.	2 8 0							
		60° U.P.	1 4 0 (*bb*)	318	21	26	...	1,193	...	
(20·2° U.P.) 398,641 (40° U.P.) 3,756	1,973,189	...	...	50,485	...	...	11,936	108,166	3,064	

Thána District, in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.

J. M. CAMPBELL,
Acting Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per retail shop for sale of				Gross excise receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From drugs, other than Opium, column 22 of Form 1.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
									Rs.	Rs.	Rs.	Rs.	
Bombay	543,276	155,247	123,241	821,764	2,758	3,287	74,706	11,739	28,053	12,617	795	38,805	
Ahmedabad	788,718	90,487	42,507	921,712	13,555	92,171	5,871	24,256	1,955	183	187	2,192	
Kaira	782,448	77,443	11,698	871,589	25,635	435,795	6,138	79,235	604	...	68	881	
Panch Maháls	281,750	18,651	13,016	313,417	5,224	.....	8,471	62,683	1,871	...	16		
Broach...	245,422	71,263	24,805	341,490	5,254	5,991	6,830	31.045	5,223	...	122	5,211	
Surat	572,916	52,307	24,766	649,989	2,181	68	28,260	27,083	17,081	...	142	16,976	
Thána	727,201	36,682	55,697	819,580	2,389	1,236	51,224	43,136	12,393	50	80	12,169	
Násik	776,824	42,059	24,699	843,582	8,111	93,731	20,575	19,172	2,128	...	154	2,150	
Khándesh	1,270,475	112,200	111,096	1,493,771	6,048	.....	13,960	13,704	3,046	...	66	2,876	
Ahmednagar	818,585	47,071	23,099	888,755	35,550	111,094	16,458	22,219	1,048	...	54	1,065	
Poona	989,799	51,200	26,801	1,067,800	14,430	20,535	20,937	23,729	5,771	...	156	5,868	
Sátára	1,163,606	43,256	19,127	1,225,989	21,509	.....	32,263	36,058	784	59	38	829	
Sholápur	686,945	53,971	9,773	750,689	22,748	41,705	17,874	25,023	2,414	...	103	2,434	
Bijápur	703,604	88,522	4,213	796,339	10,909	6,865	49,771	23,422	3,352	13	65	3,352	
Belgaum	873,051	80,484	59,726	1,013,261	8,811	10,339	72,376	28,950	4,055	26	43	4,047	
Dhárwár	903,739	131,000	16,575	1,051,314	8,617	9,142	50,063	23,363	4,341	66	159	4,444	
Kánara	402,644	26,460	17,247	446,351	3,057	3,915	40,577	23,492	4,287	12	123	4,149	
Ratnágiri	1,019,943	79,673	6,310	1,105,926	6,043	8,777	15,989	85,071	2,409	4	16	2,296	
Kolába	560,040	28,938	5,894	594,872	3,342	3,992	45,759	39,658	6,741	24	116	6,629	
Total ...	14,110,986	1,286,914	620,290	16,018,190	6,349	1,407	18,846	24,989	5,318	673	128	5,849	

J. M. CAMPBELL,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

PROVINCE OF SIND.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

No. 935 of 1898.

REVENUE DEPARTMENT.

Commissioner's Office,
Camp Doulatpur, 5th March 1898.

MEMORANDUM.

Introduction.

The Acting Commissioner in Sind has the honour to submit the annual report on the administration of the Abkári Department of the Province of Sind for the revenue year 1896-97.

Principal sources of revenue.

2. The sources from which the ábkári revenue during the year was derived were the same as in the preceding year, *viz.* :—

(*a*) The manufacture and sale of intoxicating drugs other than opium.

(*b*) The sale of foreign imported liquor and of Sháhjahánpur liquor.

(*c*) The manufacture and sale of ordinary country liquor.

(*d*) Miscellaneous, such as the sale-proceeds of account-books and confiscated articles, &c.; but the amount realised from these was, as usual, very small.

Intoxicating drugs other than opium and foreign and other liquors.

3. The revenue from intoxicating drugs other than opium and from imported foreign spirits is realised from the sale of farms and from license fees on the same system as in the Presidency proper. The system of supplying country liquor from the Kotri Distillery, supplemented by imports from the Uran Distillery, continued in force during the year. The revenue from country liquor in Sind is raised on the still-head system. The duty on that manufactured at Kotri is levied on passes issued in Sind; for Uran liquor, the duty is paid at the distilleries and the passes are issued by the Supervisors in charge. Appendix C attached to this report shows the still-head duty levied.

Restriction on the sale of foreign imported spirits.

4. The restriction on the sale of foreign imported liquor below the strength of 15° U. P. continues to be in force, except in the case of bottled spirit of superior quality, which is too expensive to enter into undue competition with country liquor.

Special description of country spirit excised at tariff rates.

5. Sháhjahánpur rum is the only spirit of Indian manufacture excised at tariff rates and allowed to be imported for consumption in Karáchi. It is treated, for administrative purposes, as foreign Indian spirit, and is sold under licenses for the sale of foreign spirits, but the duty levied thereon is an item of excise revenue.

Country liquor.

6. The country liquor sold in this province is manufactured at the Government Distillery at Kotri or imported from Uran. The consumption of the latter, excepting small quantities imported into the Hyderabad, Shikárpur and Upper Sind Frontier Districts, is confined to the town of Karáchi. It is consumed chiefly by immigrants from the Presidency proper and Pársis and Goanese, and does not find favour with Sindhis.

Toddy.

7. Toddy is drawn only in the Karáchi District, and only a few privately-owned date trees are tapped for this purpose. The little that is sold is consumed in a fermented condition by a few immigrants from the south. No state-owned trees are trapped, and other date trees are reserved by the owners for their fruit. The revenue from toddy is raised by farming the right to tap the trees and sell the product, the farmer making his own arrangements with the owners. The revenue under this head was farmed for Rs. 1,125 against Rs. 1,205 in the preceding year 1895-96.

During the year under report the number of shops authorized to sell toddy, 8 in Karáchi and 1 in the town of Kotri, was the same as in 1895-96. The quantity of toddy sold was as under :—

Karáchi	...	...	...	... 4,920 gallons.
Kotri	...	...	...	... 46 do.

The selling price of toddy is reported to be one anna and three pies per bottle.

Constitution and strength of A'bkári Establishment.

8. No change was made during the year in the constitution and strength of the A'bkári Establishment, which remained as under :—

1 Distillery Inspector, Kotri	Working under the orders of the Collector of Hyderábád subject to the general control of the Commissioner in Sind.	
2 Assistant Distillery Inspectors, Kotri ...		
3 Clerks		
1 Náik		
2 Peons		
1 Sweeper		
1 Abkári Inspector, Hyderabad ...		
1 Abkári Inspector, Karáchi ...	Do.	Collector of Karáchi do.
1 Abkári Inspector, Sukkur	Do.	Collector of Shikárpur do.

Broad results—Financial receipts.

9. A statement is subjoined showing the total revenue under each head in each district and for the whole Province of Sind for the year under report as compared with the preceding year and the average of the five years ending 1894-95. The estimated realizations for the current year 1897-98 are also shown. The net falling off of Rs. 15,916 is due wholly to the decrease in the Karáchi District in realizations from country spirit caused by the exodus from the town of Karáchi during the Plague epidemic. Though the receipts are in almost every case in excess of those of the previous year, they fall below the estimated receipts by a total of Rs. 60,955 :—

Heads of Revenue.	District.	Annual average realisations of five years ending 1894-95.	Realisations in		Estimated for 1897-98.
			1895-96.	1896-97.	
		Rs.	Rs.	Rs.	Rs.
Intoxicating drugs	Karáchi ...	48,580	61,000	62,315	81,200
	Hyderabad ...	33,299	39,737	40,010	46,500
	Shikárpur ...	70,145	90,000	94,000	90,100
	Thar and Párkar ...	4,731	11,025	14,600	18,025
	Upper Sind Frontier.	8,961	17,010	15,000	15,500
	Total ...	1,65,716	2,18,772	2,25,925	2,51,325
Foreign and other liquor dutiable at Tariff rates ...	Karáchi ...	10,851	12,030	12,049	12,500
	Hyderabad ...	2,032	1,990	2,258	2,257
	Shikárpur ...	2,557	2,906	2,905	2,500
	Thar and Párkar ...	50	51	51	50
	Upper Sind Frontier.	216	200	200	200
	Total ...	15,706	17,237	17,463	17,507
Country spirit ...	Karáchi ...	2,37,343	3,16,741	2,75,541	3,00,000
	Hyderabad ...	2,18,252	3,11,039	3,22,795	3,32,000
	Shikárpur ...	1,29,088	1,57,475	1,60,641	1,62,000
	Thar and Párkar ...	14,478	28,727	29,698	30,000
	Upper Sind Frontier.	22,589	29,323	31,395	31,500
	Total ...	6,21,750	8,43,305	8,20,070	8,55,500
Toddy	Karáchi ...	799	1,205	1,125	1,200
	Total of spirit and toddy together .	6,22,549	8,44,510	8,21,195	8,56,700

Heads of Revenue.	District.	Annual average realisations of five years ending 1894-95.	Realisations in		Estimated for 1897-98.
			1895-96.	1896-97.	
		Rs.	Rs.	Rs.	Rs.
Miscellaneous ...	Karáchi ...	23	11	53	50
	Hyderabad ...	68	38	49	50
	Shikárpur ...	58	9	6	10
	Thar and Párkar ...	...	...	...	...
	Upper Sind Frontier.	46	66	36	40
	Total ...	195	124	144	150
Total revenue from all sources ...	Karáchi ...	2,97,596	3,91,047	3,51,083	3,94,950
	Hyderabad	2,53,651	3,52,804	3,65,112	3,80,807
	Shikarpur ...	2,01,848	2,50,390	2,57,552	2,54,610
	Thar and Párkar ...	19,259	39,803	44,349	48,075
	Upper Sind Frontier.	31,812	46,599	46,631	47,240
	Grand Total ...	8,04,166	10,80,643	10,64,727	11,25,682
	Net decrease ...	...	15,916		...

Taking districts separately, in Karáchi the revenue from intoxicating drugs was more than in the preceding year and also more than the average. The farm was sold for Rs. 74,000 to be recovered by monthly instalments, but only Rs. 62,315 had been recovered pending the result of a representation by the Collector to the Commissioner for a remission of part of the balance due. The fluctuations in the receipts from licenses for the sale of Foreign and other liquors in this and other districts does not call for notice. The revenue from country spirit fell in the Karáchi District alone for the reason mentioned above. The increase in the Hyderabad District this year is also partly due to the Plague epidemic, as the population in the district outside the town itself was temporarily increased by residents of other parts of Sind leaving the towns for safety. The intoxicating drugs farms in all districts are now keenly competed for. The high figure last year in the Upper Sind Frontier District was due to local animosities.

The realisations on country liquor and toddy in the last five years as compared with the revenue of 1886-87, the last year of the old system, have been as follows :—

	Rs.
1886-87	... 3,89,955
1892-93	... 6,04,881
1893-94	... 6,76,101
1894-95	... 7,79,904
1895-96	... 8,44,510
1896-97	... 8,21,195

Expenditure.

10. Subjoined is a table of the expenditure in the past two years in connection with ábkári, the total of 1896-97 showing an increase of Rs. 941-10-5 as compared with the preceding year :—

District.	Establishment, including Contingencies, &c., 1895-96.	Establishment, including Contingencies, &c., 1896-97.	Remarks.
	Rs. a. p.	Rs. a. p.	
Karáchi	3,193 13 0	3,222 3 8	
Hyderábád	9,248 6 11	9,919 2 8	
Shikárpur	2,330 12 0	2,267 6 0	
Thar and Párkar ...	9 12 0	.....	
Upper Sind Frontier ...	333 0 0	648 10 0	
Total ...	15,115 11 11	16,057 6 4	
Net increase ...	941 10 5		

The total realizations of the two years minus the expenditure are contrasted below :—

			Rs.	Rs.	Rs.
1895-96	...	...	10,80,643	— 15,116	= 10,65,527
1896-97	...	...	10,64,727	— 16,057	= 10,48,670

Incidence of taxation.

11. The incidence of ábkári revenue in the Province of Sind is illustrated in the subjoined table :—

District.	Population according to the Census of 1891.	Realizations.			Incidence per head.		
		Average of five years ending 1894-95.	1895-96.	1896-97.	During five years ending 1894-95.	1895-96.	1896-97.
		Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi	571,951	2,97,596	3,91,047	3,51,083	0 8 4	0 10 11	0 9 9
Hyderabad	876,535	2,53,651	3,52,804	3,65,112	0 4 8	0 6 5	0 6 8
Shikárpur	908,426	2,01,848	2,50,390	2,57,552	0 3 7	0 4 5	0 4 6
Thar and Párkar	340,314	19,259	39,803	44,349	0 0 11	0 1 10	0 2 1
Upper Sind Frontier... ...	174,548	31,812	46,599	46,631	0 2 11	0 4 3	0 4 3
Total ...	2,871,774	8,04,166	10,80,643	10,64,727	0 4 6	0 6 0	0 5 11

The incidence varied slightly, and although it fell from 10 annas 11 pies to 9 annas 9 pies in the Karáchi District, it was as usual highest in that district.

Number of shops in relation to the area and population.

12. The following table shows the number of shops licensed in each district :—

		Karáchi District.			Hyderabad District.			Shikárpur District.		
		1894-95.	1895-96.	1896-97.	1894-95.	1895-96.	1896-97.	1894-95.	1895-96.	1896-97.
Area in square miles		14,304·79	14,304·79	14,296·77	8,280	8,272	8,277	8,132	8,148	8,158
Population		571,951	571,951	571,951	876,535	876,535	876,535	908,426	908,426	908,426
Drugs	Number of shops ...	142	142	140	130	129	129	237	237	231
	Square miles to a shop.	101	101	102	64	64	64	34	34	35
	Population to a shop...	4,028	4,028	4,085	6,743	6,795	6,795	3,833	3,833	3,933
Foreign liquor .	Number of shops ...	41	41	40	7	9	8	12	11	11
	Square miles to a shop.	349	349	357	1,183	919	1,035	678	741	742
	Population to a shop...	13,950	13,950	1,4299	125,219	97,393	109,567	75,702	82,584	82,584
Country spirits.	Number of shops ...	82	80	82	88	93	94	85	86	94
	Square miles to a shop.	174	179	174	94	89	88	96	95	87
	Population to a shop...	6,975	7,149	6,975	9,961	9,425	9,325	10,687	10,563	9,664
Toddy	Number of shops ...	9	9	9	...	...	...	...	...	...
	Square miles to a shop.	1,589	1,589	1,589	...	...	...	...	...	...
	Population to a shop...	63,550	63,550	63,550	...	...	...	...	...	...
Total	Number of shops ...	274	272	271	225	231	231	334	334	336
	Square miles to a shop.	52	53	53	37	36	36	24	24	24
	Population to a shop...	2,087	2,103	2,111	3,896	3,794	3,794	2,720	2,720	2,704

		Thar and Párkar District.			Upper Sind Frontier District.			Total.		
		1894-95.	1895-96.	1896-97.	1894-95.	1895-96.	1896-97.	1894-95.	1895-96.	1896-97.
Area in square miles		13,435	13,435	13,435	2,572·98	2,606·21	2,606·37	46,724·77	46,766	46,773·14
Population		340,314	340,314	340,314	174,548	174,548	174,548	2,871,774	2,871,774	2,871,774
Drugs	Number of shops ...	37	38	37	47	46	45	593	592	582
	Square miles to a shop.	363	354	363	55	57	58	79	79	80
	Population to a shop...	9,198	8,956	9,198	3,714	3,795	3,879	4,843	4,851	4,934
Foreign liquor .	Number of shops ...	1	1	1	1	1	1	62	63	61
	Square miles to a shop.	13,435	13,435	13,435	2,573	2,606	2,606	754	742	767
	Population to a shop...	340,314	340,314	340,314	174,548	174,548	174,548	46,319	45,584	47,078
Country spirits.	Number of shops ...	18	16	16	21	20	19	294	295	305
	Square miles to a shop.	746	840	840	123	130	137	159	159	153
	Population to a shop...	18,906	21,270	21,270	8,312	8,727	9,187	9,768	9,735	9,415
Toddy	Number of shops ...	..	...	...	..	..	...	9	9	9
	Square miles to a shop.	...	...	...	...	...	...	5,192	5,196	5,197
	Population to a shop...	...	...	...	...	...	...	319,086	319,086	319,086
Total	Number of shops ...	56	55	54	69	67	65	958	959	957
	Square miles to a shop.	240	244	249	37	39	40	49	49	49
	Population to a shop ..	6,077	6,188	6,302	2,530	2,605	2,685	2,998	2,995	3,001

Consumption of intoxicating drugs.

13. The details of the consumption of intoxicating drugs during the year under report as compared with the preceding year are given below :—

District.	Bháng.		Charas.		Gánja.		Májun.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Karáchi	551 15 0	429 27 0	44 34 0	33 39 0	49 32 0	37 17 0	0 5 0	0 2 0
Hyderabad	927 9 0	913 5 0	24 25 0	32 11 0	26 3 0	24 30 0	.....	.....
Shikárpur	1,705 5 10	1,752 17 45	37 3 43½	39 23 35	0 8 5	0 1 50½	0 21 37½	0 0 77
Thar and Párkar...	134 39 25	261 11 53½	8 22 43½	12 17 30	7 19 27	18 23 18	.....	.....
Upper Sind Frontier	472 1 69	241 34 32½	12 17 23	9 27 55½	.....	.....	.....	.....
Total ...	3,790 30 24	3,598 15 50½	127 22 29½	126 38 40½	83 22 32	80 31 68½	0 26 37½	0 2 77

Bháng is indigenous; gánja is chiefly imported from the Kolába District, and charas is obtained from Amritsar in the Punjáb and from Afghanistan. Májun is made locally from bháng.

In the Karáchi District there is a falling off under all heads in the consumption of drugs due to the exodus from Karáchi owing to the Plague.

The Deputy Commissioner, Upper Sind Frontier, ascribes the decrease in the consumption of bháng to the fact that the farmer sold bháng in 1895-96 fifty per cent. cheaper to the inhabitants of the Shikárpur District than to those of his own, and this was reported by him at the time. Even so the sales show a decrease as compared with 1894-95.

The Deputy Commissioner, Thar and Párkar, states that the increase in that district in the consumption of bháng is due to large numbers of persons

who had left the Hyderabad and other neighbouring tálukas to escape the Plague having settled temporarily in the Nára Valley tálukas.

The fluctuations in the consumption of bháng in Hyderabad and Shikárpur and in that of charas, gánja and májun in all the districts are trifling and call for no comment.

Imports of foreign spirits.

14. The imports of foreign spirits into Karáchi during the past two years, as reported by the Collector of Customs, Karáchi, are contrasted below:—

Description.	Rate of duty per gallon.	Number of Gallons imported.					
		1895-96.			1896-97.		
		From Foreign Ports.	From Coast Ports.	Total.	From Foreign Ports.	From Coast Ports.	Total.
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Liquors—							
Ale, Beer and Porter	1 anna ...	288,550	22,097	310,647	353,178	8,074	361,252
Spirits—							
Brandy, Gin, Whisky, &c. ..	Rs. 6 & 8 ...	109,405	2,070	111,475	90,566	2,988	93,554
Wines and Liqueurs—							
Champagne, Claret, Port, Sherry, and other sorts	Rs. 6, 2½ & 1	37,379	2,511	39,890	34,051	1,474	35,525
Total ...	.....	435,334	26,678	462,012	477,795	12,536	490,331

The above figures include imports for the Punjáb and other parts of India, and do not therefore furnish any indication as to the actual consumption in Sind. The duty also is credited to VIII—Customs and not to Excise.

Consumption of foreign imported liquors.

15. The details of the sales at shops licensed to sell European liquor in the several districts during the last two years are given in the following table:—

District.		Fermented Liquors.	Spirits.							Wines.				Liqueurs.	Total.
		Ale, Beer and Porter.	Brandy.	Whisky.	Gin.	Old Tom.	Indian Rum.	Imported Rum.	Spirits of Wine.	Port.	Sherry.	Claret.	Other Wines including Champagne.		
		Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.
Karáchi ...	1895-96 ...	27,923 6½	6,340 4½	5,935 7	408 4	156 7½	...	135 7½	29 9	286 11	292 4½	915 4	1,856 0	261 7½	45,042 1
	1896-97 ...	32,657 1½	7,500 2	8,587 6	314 9	227 3½	12 11	166 7	11 6	1,200 3½	410 5	841 4	900 10½	131 2	52,994 11
Hyderabad ...	1895-96 ...	2,487 0	1,430 6½	754 9½	26 2	45 6½	...	11 3½	...	110 2½	26 5	75 8	63 7½	39 11	5,071 1½
	1896-97 ...	2,713 6	1,744 7½	871 6⅝	32 10⅝	43 8¼	5 2⅛	26 11½	0 4	121 7¼	19 3¼	47 6½	41 10¼	33 8	5,702 2½
Shikárpur ...	1895-96 ...	1,042 9	989 3	1,159 0	60 10	34 11	70 8	9 2	19 2	70 8	23 3	37 3	83 0	64 8	3,664 7
	1896-97 ...	926 0	1,099 4	998 11	46 4	47 5	54 6	11 5	5 0	74 2	23 11	45 8	83 1	66 8	3,432 5
Thár and Párkar.	1895-96 ...	6 0	*51 3	20 0	...	...	...	0 10	...	0 5	...	...	0 8	...	79 2
	1896-97 ..	4 10	44 6	25 9	..	...	...	0 2	...	1 0	...	...	...	...	76 3
Upper Sind Frontier.	1895-96 ...	37 0½	83 5½	32 0	0 10	3 11	...	8 1	...	6 11	0 9	...	3 10	0 7	177 5
	1896-97 ...	25 8½	81 4	35 6	5 2	3 10	...	4 10	...	6 5	0 5	0 4	2 2	2 6	168 2½
Total ...	1895-96 ...	31,496 4	8,915 4½	7,901 4⅞	496 2	241 0	70 8	165 0	48 11	975 1½	342 9½	1,028 3	2,007 1½	396 9½	54,054 10½
	1896-97 ...	36,327 2	10,469 11½	10,519 2⅝	429 1⅝	322 2¾	72 7½	209 11½	16 10	1,403 5¾	454 0½	937 10½	1,028 0½	233 7	62,424 0

* Erroneously shown by the Deputy Commissioner in his report for 1895-96 as 71-9.

In the Hyderabad District the increase in sales is attributed to—

"(1) the presence of the troops in the station during the cold weather, which was not the case last year;

"(2) the opening of the Railway line between Hyderabad and Sukkur, the stations along the line being supplied chiefly from Hyderabad; and

"(3) the consumption of fermented liquor on the premises of unlicensed cold drink shops."

The Collector has been asked to report further on the above mentioned practice.

The variations in other districts, with the exception of Karáchi, are slight and do not call for any special comment.

Consumption of country liquor.

16. Details of the consumption of country liquor manufactured locally and imported from Uran during the last five years are shown below, the figures for 1886-87 being entered for the purpose of comparing the present consumption with that in the last year of the farming system :—

Year.	Karáchi.	Hyderabad.	Shikárpur.	Thar and Párkar.	Upper Sind Frontier.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1886-87	36,927	37,208	46,144	2,454	11,763	134,496
1892-93	61,888	51,666	30,426	3,206	5,630	152,616
1893-94	68,044	57,863	35,487	3,432	5,934	170,760
1894-95	76,351	55,118	29,485	4,663	5,413	171,030
1895-96	79,310	62,855	31,244	5,626	5,972	185,007
1896-97	68,569	64,852	31,912	5,786	6,436	177,555

The reasons already given for the differences in receipts hold good for the differences in consumption. The demand for strong Uran spirit is always small, but the change in the duty on Kotri weak spirit has resulted in that taking the place of Uran weak spirit to a great extent; and perhaps to a small extent of Kotri strong spirit.

The following are the statistics from the three larger districts :—

Karáchi.—The decrease of 10,832 gallons = increase Kotri spirit 4,097, decrease Uran spirit 14,927 gallons.

The sales of Kotri strong spirit remained about the same. The sales of weak spirit rose from 821 to 6,168 gallons.

	1895-96.	1896-97.
Hyderabad.		
Uran spirit	7,334	5,645
Kotri strong	54,809	57,821
Do. weak	710	1,386
Shikárpur.		
Uran spirit	2,420	165
Kotri strong	27,922	29,670
Do. weak	901	2,077

17. Details of foreign liquor licenses granted during the year 1896-97 are contrasted with those of the preceding year in Appendix A. There was a decrease of 2 in the number of licenses and an increase of Rs. 200-13-0 in the license fees realised.

Importers' and retail licenses are granted only in the Karáchi District. The former are issued only to firms doing a large business, and permit the sale of liquor in quantities not less than two gallons at a time, the latter are issued on payment of fees ranging from Rs. 500 to Rs. 700, and permit the sale of foreign liquor in any quantity, consumption on the premises being also allowed. Wholesale licenses permitting the sale of liquor in quantities not less than a pint at a time and prohibiting consumption on the premises are granted on fees varying from Rs. 50 to Rs. 500.

Country spirit license fees.

18. Details of wholesale and retail country liquor licenses are contrasted with those of the preceding year in Appendix B. The total number of licenses increased by 10 and the license fees by Rs. 1,685-12-0. The increase in the number of licenses is only allowed after careful consideration of the necessity for more shops and after consulting local option.

Distillery operations.

19. The quantity of liquor manufactured at the Kotri Distillery, as also that imported from Uran during 1895-96 and 1896-97, is shown in Appendix C. The following figures show the sales in the last two years of strong and weak liquor of both kinds :—

	1895-96. Gals.	pts.	d.	1896-97. Gals.	pts.	d.
Kotri liquor.						
Weak	2,791	0	0	10,512	0	0
Strong	123,330	0	0	127,803	0	0
Uran liquor.						
Weak	53,090	3	0	36,985	6	5
Strong	5,725	6	0	2,093	1	0

The rate of duty on Kotri weak liquor was reduced from Rs. 2-12-0 to Rs. 2-10-0 per gallon with effect from 1st August 1896 (*vide* Government Resolution No. 5361, dated 8th July 1896), and the effect of this reduction has been an increase of 7,721 gallons in its consumption. The increase of 12,194 gallons in Kotri spirit is more than counterbalanced by a decrease of 2,632 gallons of Uran strong spirit and 16,105 gallons of Uran weak spirit. This decrease was principally in Karáchi town, where alone it is consumed to any extent.

The average strength of liquor manufactured during the year was 6·3° U. P. for strong and 36·0° U. P. for weak liquor. The approximate cost of manufacturing liquor during the year was as follows :—

Plain liquor per gallon.

Pot still used only for re-distillation of highly spiced liquor for private individuals distilled first through worm stills :—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Worm still	1 1 3	1 4 6

Flavoured liquor per gallon.

Pot still used for re-distillation of highly spiced liquor only :—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Worm still	1 3 0	1 6 3

The cost of manufacture of the flavoured spirit, which is the favourite kind, was almost exactly the same as in the previous year.

There are no restrictions placed on the prices at which spirit is sold by the distillers. The average rates generally charged by them during the year under report as contrasted with those of the preceding year were as under :—

			Ex-duty. Weak. Rs. a. p.	Strong. Rs. a. p.
Plain spirit per gallon ...	Pot still ...	1895-96 ...	1 4 0	1 10 0
		1896-97 ...	*Vide* remarks above.	
	Worm still ...	1895-96 ...	1 4 4	1 8 0
		1896-97 ...	1 1 9	1 5 5
Flavoured spirit, per gallon ...	Pot still ...	1895-96 ...	1 8 0	1 12 0
		1896-97 ...	*Vide* remarks above.	
	Worm still ...	1895-96 ...	1 7 0	1 10 1
		1896-97 ...	1 3 6	1 7 0

Assuming that these figures, given by the Collector of Hyderabad, are correct, it will be noticed that distillers had to limit their profits to 6 pies and 9 pies per gallon for flavoured weak and strong spirit respectively.

The maximum retail selling prices are fixed and they are as follows, exclusive of the amount of duty :—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Plain spirit per gallon	1 12 0	2 0 0
Flavoured spirit per gallon ...	2 2 0	2 8 0

There were 8 distillers licensed during the year against 9 in the preceding year. The number of stills used was 20, of which 12 were worm and 8 pot

stills, with an aggregate capacity of 2,927 gallons, against 10 worm and 12 pot stills with a total capacity of 2,973 gallons in the preceding year. The fees realized amounted to Rs. 2,927 against 2,973 in 1895-96.

Offences against A'bkári laws.

20. A statement is subjoined showing the number of offences against the ábkári laws disposed of during the year under report as contrasted with those of the preceding year:—

District.	1895-96.									1896-97.								
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.
							Rs. a. p.		Rs. a. p.							Rs. a. p.		Rs. a. p.
Karáchi	24	27	27	25	25	*a* 3	464 0 0	...	50 0 0	11	12	12	11	11	1	359 0 0	...	36 0 0
Hyderabad	31	34	84	34	33	1	637 0 0	...	277 8 0	17	20	20	20	19	*d* 1	550 0 0 *e* 10 0 0	...	265 0 0
																560 0 0		
Shikárpur	56	62	62	51	42	*b* 9	1,541 7 6	*c* 1	316 12 0	31	35	35	26	26	...	509 0 0	...	190 0 0
Thar and Párkar ...	4	4	4	4	4	1	104 0 0	...	.....	8	8	8	8	5	3	143 0 0	...	38 0 0
Upper Sind Frontier.	31	40	40	26	25	1	735 0 0	...	333 0 0	34	34	34	31	28	3	615 0 0	...	453 0 0
Total ...	146	167	167	140	129	15	3,481 7 6	1	977 4 0	101	109	109	96	89	8	2,186 0 0	...	982 0 0

a These offenders were punished with both fine and imprisonment.
b Includes five who paid fine as well as suffered imprisonment.
c The conviction in this case was confirmed by the Sessions Court, Hyderabad, but the fine reduced from Rs. 500 to Rs. 250.
d Suffered imprisonment in default of fine.
e To be recovered.

There was a fall in the number of cases detected from 146 to 101. This was probably due to the depopulation of the principal towns of Karáchi, Hyderabad and Sukkur during the Plague scare and perhaps greatly due to the special Plague duty which took the Inspectors from their regular work. The result of prosecutions was better than in 1895-96, 88 per cent. of the persons arrested having been convicted against 84. The details of the 101 cases may be classed as follows:—

Breaches of ábkári licenses	5
Illicit sale of foreign liquor	1
Illicit importation and transport of country liquor ...	12
Illegal importation, possession, sale, manufacture, or transport of intoxicating drugs	83
	101

There were no cases of illicit distillation.

Local option.

21. Local option is consulted as far as possible before any additional shops are opened for the sale either of liquor, opium or intoxicating drugs, and beyond any legitimate assistance required by the license-holders to protect the revenue, no attempt is made to stimulate sales.

Excise Forms 1 to 5.

22. The revised Excise Forms 1 to 5, prescribed in Government Resolution No. 5599, dated 3rd August 1893, are attached. Copies of them have already been sent to the Commissioner of Customs, Salt, Opium and A'bkári, Bombay.

R. GILES,
Acting Commissioner in Sind.

To

The CHIEF SECRETARY to GOVERNMENT,
Revenue Department,
Bombay.

APPENDIX

Foreign Liquor

District and Locality.	1895-96.														
	Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.		No. of Shops excluding temporary Stalls at the end of the year.
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.	
Karáchi District.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.		Rs. a. p.	
Karáchi Town and Cantonment.	500 100 50 25	2 1 7 1	1,002 100 351 25	400 300 200	2 6 1	802 1,801 201	700 500	4 2	2,803 1,000	700 600 100 (b) 1 2 11	2 2 4 26 3 1 1	1,402 0 0 1,203 0 0 400 0 0 26 0 0 6 0 0 1 8 0 11 0 0	65	11,134 8 0	34
Tatta (Jungsháhi) ...	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1
Kotri	...	...	...	200	1	200	500	1	500	50	3	153 0 0	5	853 0 0	5
Dádu	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1
Total ...	...	11	1,478	...	10	3,004	...	7	4,303	...	44	3,304 8 0	72	12,089 8 0	41
Hyderabad District.															
Hyderabad Town ...	...	...	...	500 303 200 150	1 3 2 1	1,954	...	...	...	(a) 100 100	1 1	26 0 0 10 0 0	9	1,990 0 0	9
Total ...	...	...	...	...	7	1,954	...	...	...	...	2	36 0 0	9	1,990 0 0	9
Shikárpur District															
Shikárpur	...	...	...	200	2	402	...	...	...	...	...	...	2	402 0 0	2
Sukkur	...	...	...	400 500	3 1	1,207 501	...	...	...	400 75 50 (b) 1	1 1 1 14	403 0 0 76 0 0 51 0 0 14 0 0	21	2,252 0 0	7
Ruk (Naushábro) ...	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1
Lárkhána	...	...	...	200	1	201	...	...	...	...	...	...	1	201 0 0	1
Total ...	...	...	...	...	7	2,311	...	...	...	...	18	595 0 0	25	2,906 0 0	11
Thar and Párkar District.															
Umarkot	...	...	...	50	1	51	...	...	...	...	...	...	1	51 0 0	1
Total ...	...	...	...	...	1	51	...	...	...	...	...	...	1	51 0 0	1
Upper Sind Frontier District.															
Jacobabad	...	...	...	200	1	200	...	...	...	...	...	...	1	200 0 0	1
Total ...	...	...	...	...	1	200	...	...	...	...	...	...	1	200 0 0	1
GRAND TOTAL ...	..	11	1,478	...	26	7,520	...	7	4,303	...	64	3,935 8 0	108	17,236 8 0	63

A.

License.

1896-97.

Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.		No. of Shops excluding temporary Stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.		
Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.		Rs. a. p.		
500	2	1,000	400	2	800	700	4	2,800	700	2	1,400 0 0	60	11,294 0 0	34	(a) Granted for broken periods.
50	5	250	300	6	1,800	500	2	1,001	600	1	602 0 0				
25	2	50	275	1	278				500	1	501 0 0				
			200	1	200				400	4	403 0 0				(b) Temporary Stalls.
			175	1	175				(b) 7	1	7 0 0				
									2	1	2 0 0				
									1	24	24 0 0				
...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1	
...	...	...	...	...	...	500	1	501	50	3	153 0 0	4	653 0 0	4	
...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1	
...	9	1,300	...	11	3,253	...	7	4,302	...	39	3,194 0 0	66	12,049 0 0	40	
...	...	...	500	1	2,005	...	...	...	250	1	(c)227 5 0	8	2,232 5 0	8	(c) Refreshment bar for 2 months Rs. 18 and for 10 months at Rs. 250 a year ... .. 224 5 0 Agent-fee .. 3 0 0 227 5 0
			300	3											
			200	3											
...	...	...	...	7	2,005	...	...	...	...	1	227 5 0	8	2,232 5 0	8	
...	...	...	200	2	402	...	...	...	...	...	.....	2	402 0 0	2	*Note.*—The fees realized include Agents' fees.
...	...	...	400	3	1,206	...	...	...	400	1	403 0 0	21	2,951 0 0	7	
									75	1	76 0 0				
									50	1	51 0 0				
			500	1	501	...	...	...	(b) 1	14	14 0 0				
...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1	
...	...	...	200	1	201	...	...	...	...	...	.....	1	201 0 0	1	
...	...	...	...	7	2,310	...	...	...	...	18	595 0 0	25	2,905 0 0	11	
...	...	...	50	1	51	...	...	...	...	...	.....	1	51 0 0	1	
...	...	...	...	1	51	...	...	...	...	...	.....	1	51 0 0	1	
...	...	...	200	1	200	...	...	...	...	...	.....	1	200 0 0	1	
...	...	...	...	1	200	...	...	...	...	...	.....	1	200 0 0	1	
...	9	1,300	...	27	7,819	...	7	4,302	...	58	4,016 5 0	101	17,437 5 0	61	

By order,
J. SLADEN,
Assistant Commissioner in Sind.

APPENDIX

Country Liquor

District and Locality.	1895-96.												No. of shops, excluding temporary stalls at the end of the year.
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.			
	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
			Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
Karáchi District.													
Karáchi City and Cantonment ...	...	6	10 0 0 (Agent's fees).	150 200 225 250 275 300 375	1 2 5 2 8 4 4	7,121 0 0	30 £	1 1	35 0 0	34	7,166 0 0		32
Rest of the District ...	...	...	...	6 10 11¼ 12½ 18¾ 20 25 50 70 75 80 100 200	2 1 1 1 1 1 8 16 1 4 4 4 4	3,099 8 0	...	...	...	48	3,099 8 0		48
Total ...	...	6	10 0 0	...	74	10,220 8 0	...	2	35 0 0	82	10,265 8 0		80
Hyderabad District.													
Hyderabad City and Cantonment ..	...	1	4 0 0 (Agent's fees).	250 200 150	14 1 5	4,504 0 0	...	...	...	21	4,508 0 0		21
Rest of the District ...	...	2	2 0 0 (Agent's fees).	200 150 100 50 25 12	3 11 12 11 (b)20 (c) 13	4,733 8 0	...	...	...	72	4,735 8 0		72
Total ...	...	3	6 0 0	...	90	9,237 8 0	...	...	...	93	9,243 8 0		93
Shikárpur District.													
Shikárpur Town ...	...	...	...	250 225 175 150 125 100 75 50	1 1 1 1 2 1 1 1	1,284 0 0	...	...	...	9	1,284 0 0		9
Sukkur Town ...	...	2	1 0 0 (Agent's fees).	225 175 150 125 100 75	1 2 1 3 4 2	1,662 0 0	...	...	...	15	1,663 0 0		15
Rohri	...	...	...	75 50	1 1	126 0 0	...	...	...	2	126 0 0		2
Rest of the District ...	...	5	...	250 225 150 125 90 70 60 50 (e)40 30 25 20 12 10 (f) 6 5 2½	4 1 1 1 2 2 2 4 6 6 1 12 1 11 1 1 1	3,005 8 0	2	1	2 0 0	63	3,007 8 0		(g) 60
Total ...	...	7	1 0 0	...	81	6,077 8 0	...	1	2 0 0	89	6,080 8 0		(g) 86

B.

Licenses.

1896-97.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		No. of shops, excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
		Rs. a. p.			Rs. a. p.					Rs. a. p.		
...	6	8 0 0 (Agent's fees.)	150 200 250 300 350 400 500	1 6 4 5 5 1 4	8,038 0 0	...	...	...	32	8,046 0 0	32	(a) Includes one license issued for 8 months. (b) Includes one license given for 6 months for Rs. 12-8-0. (c) Includes one license given for 6 months for Rs. 6. (d) Includes one license issued at a reduced fee for 10 months and one license issued for 7 months. (e) One license was issued for a short period May to July 1896 on full fee. (f) Granted for broken period only. (g) Two licenses were granted a second time for the same shops for broken periods and are therefore excluded from this column. (h) One license was granted a second time for the same shop for broken periods and is therefore excluded from this column. (i) Includes one license issued a second time for last 8 months. Note.—The fees realised include Agent's fees.
...	...	...	6 10 11½ 12½ 37½ 25 50 70 75 80 100 200	1 3 1 1 1 11 18 1 3 4 2 4	2,951 4 0	...	...	...	50	2,951 4 0	50	
...	6	8 0 0	...	76	10,989 4 0	...	...	...	82	10,997 4 0	82	
...	1	1 0 6 (Agent's fees.)	250 200	14 6	4,757 0 0	...	...	...	21	4,758 0 0	21	
...	2	3 0 0 (Agent's fees.)	200 150 100 50 25 12	4 12 10 12 20 13	4,965 0 0	...	...	...	73	4,968 0 0	73	
...	3	4 0 0	...	91	9,722 0 0	...	...	...	94	9,726 0 0	94	
...	...	...	250 225 175 150 125 100 75 50	1 1 1 1 2 1 1 1	1,281 0 0	...	...	...	9	1,281 0 0	9	
...	3	6 0 0 (Agent's fees.)	225 175 150 125 100 75 (f) 25	1 2 1 3 4 3 1	1,763 0 0	...	...	...	18	1,769 0 0	18	
...	...	...	75 50	1 1	127 0 0	...	...	...	2	127 0 0	2	
...	5	1 0 0 (Agent's fees.)	250 225 150 125 90 70 60 50 40 (a) 30 25 (i) 20 12 (d) 10 (f) 9 5	4 1 1 1 2 2 2 5 6 7 1 12 1 14 1 1	3,123 0 0	...	...	...	66	3,124 0 0	(h) 65	
...	8	7 0 0	...	87	6,294 0 0	...	...	...	95	6,301 0 0	(h) 94	

APPENDIX

District and Locality.	1895-96.											Number of shops excluding temporary stalls at the end of the year.
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		
	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.	
			Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.	
Thar and Párkar District.												
Thar and Párkar ...	...	...	...	125 100 75 65 50 25 12½ 12 6	2 1 1 2 4 3 1 1 1	884 8 0	30	1	30 0 0	17	914 8 0	16
Total ...	...	...	...	...	16	884 8 0	...	1	30 0 0	17	914 8 0	16
Upper Sind Frontier District.												
Jacobabad	...	1	...	150 125 100 75 50	1 2 1 3 1	779 0 0	...	...	...	9	779 0 0	9
Rest of the District ...	...	1	1 0 0	25 20 12 6	1 1 5 3	140 0 0	...	...	...	11	141 0 0	11
Total ...	...	2	1 0 0	...	18	919 0 0	...	...	...	20	920 0 0	20
GRAND TOTAL ...	...	18	18 0 0	...	279	27,339 0 0	...	4	67 0 0	301	27,424 0 0	(g) 295

B—*continued.*

1896-97.												Remarks.
Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops excluding temporary stalls at the end of the year.	
Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
		Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
			175	2								
			150	1								
			100	2								
			75	2								
			65	1								
...	...	...	50	2	1,148 8 0	30	1	30 0 0	17	1,178 8 0	16	
			30	1								
			25	2								
			12½	1								
			12	1								
			6	1								
...	...	...	...	16	1,148 8 0	...	1	30 0 0	17	1,178 8 0	16	
			150	1								
			125	2								
...	1	...	100	1	781 0 0	...	...	...	9	781 0 0	9	
			75	3								
			50	1								
			25	1								
...	1	1 0 0 (Agent's fees).	20	1	125 0 0	...	...	...	10	126 0 0	10	
			12	5								
			6	2								
...	2	1 0 0	...	17	906 0 0	...	...	...	19	907 0 0	19	
...	19	20 0 0	...	287	29,059 12 0	...	1	30 0 0	307	29,109 12 0	(*h*) 305	

By order,

J. SLADEN,

Assistant Commissioner in Sind.

APPENDIX C.

Consumption of Country Liquor.

District.	1895-96.										1896-97.	
	Country Liquor issued from the Kotri Distillery.				Mowra Liquor imported from the Uran Distillery.				Total.		Country Liquor issued from the Kotri Distillery.	
	Between 35° and 40° U. P. (Weak)		Between 4° and 8° U. P. (Strong.)		Between 25° and 28° U. P. (Weak.)		Between 12° U. P. and London Proof (Strong).				Between 35° and 40° U. P. (Weak).	
	Quantity.	Duty at the rate of Rs. 2-12-0 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs 3 per gallon.	Quantity.	Duty at the rate of Rs 5 per gallon.	Liquor.	Duty realisations.	Quantity.	Duty at the rate of Rs. 2-10-0 per gallon.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.
Karáchi	821 0	2,257 12 0	30,260 0	1,51,300 0 0	44,280 2	1,32,480 12 0	3,878 7	19,394 6 0	79,240 1 (a) 70 0 (b) 682 8 0	3,05,792 14 0	6,168 0	16,191 0 0
Hyderabad.. ..	710 0	1,952 8 0	54,909 0	2,74,045 0 0	6,926 7	20,780 10 0	408 7	2,044 6 0	62,854 6	2,98,822 8 0	1,386 0	3,638 4 0
Shikárpur	901 0	2,477 12 0	27,922 0	1,39,610 0 0	1,398 6	4,196 4 0	1,022 0	5,110 0 0	31,243 6	1,51,394 0 0	2,077 0	5,453 6 0
Thar and Párkar ..	141 0	387 12 0	5,485 0	27,425 0 0	...	...	...	...	5,626 0	27,812 12 0	173 0	454 2 0
Upper Sind Frontier	218 0	599 8 0	4,854 0	24,270 0 0	484 4	1,453 8 0	416 0	2,080 0 0	5,972 4	28,403 0 0	708 0	1,858 8 0
Total ..	2,791 0	7,675 4 0	123,330 0	6,16,650 0 0	53,090 3	1,59,271 2 0	5,725 6	28,628 12 0	185,007 1	8,12,907 10 0	10,512 0	27,595 4 0

District.	1896-97.—*continued.*								CONTRAST.			
	Country Liquor issued from the Kotri Distillery—*continued.*		Mowra Liquor imported from the Uran Distillery.				Total.		Increase.		Decrease.	
	Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).							
	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Liquor.	Duty realisations.	Liquor.	Duty realisations.	Liquor.	Duty realisations.
	Gals. pts.	Rs. a. p.	Gals. pts. d.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts d.	Rs. a. p.	Gals. pts. d.	Rs. a. p.	Gals. pts. d.	Rs. a. p.
Karáchi	29,010 0	1,45,050 0 0	31,421 5 0	94,264 14 0	1,807 5	9,033 2 0	68,407 0 0 (a) 162 0 0 (b) 1,313 0 0	2,64,544 0 0	....	....	10,740 7 0	40,588 6 0
Hyderabad.. ..	57,821 0	2,89,105 0 0	5,414 0 5	16,242 5 0	231 2	1,156 4 0	64,852 2 5	3,10,141 13 0	1,997 4 5	11,319 5 0	....	....
Shikárpur	29,670 0	1,48,350 0 0	145 1 0	435 6 0	20 2	101 4 0	31,912 3 0	1,54,340 0 0	668 5 0	2,946 0 0	....	....
Thar and Párkar ..	5,613 0	28,065 0 0	....	....	....	....	5,786 0 0	28,519 2 0	160 0 0	706 6 0	....	....
Upper Sind Frontier	5,689 0	28,445 0 0	5 0 0	15 0 0	34 0	170 0 0	6,436 0 0	30,488 8 0	463 4 0	2,085 8 0	....	....
Total ..	127,803 0	6,39,015 0 0	36,985 6 5	1,10,957 9 0	2,093 1	10,465 10 0	177,555 7 5	7,89,376 7 0	3,289 5 5	17,057 3 0	10,740 7 0	40,588 6 0
										Net Decrease ..	7,451 1 1	23,531 3 0

(a) Shahjahanpur rum.
(b) Still-head duty on Shahjahanpur rum.

By order,
J. SLADEN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. I.

Excise Revenue and net Revenue of 1896-97.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
DISTRICT.	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																													REMARKS.
	IMPORTED LIQUORS.	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRIT.				COUNTRY SPIRITS AND FERMENTED LIQUORS.								OPIUM AND ITS PREPARATIONS INCLUDING POPPY HEADS.					DRUGS OTHER THAN OPIUM.			FINES, FORFEITURES AND MISCELLANEOUS.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	
																			Gánja, Bhang, &c.											
	License Fees.	Duty on Spirits.	Duty on Malt Liquors.	License Fees.	Total.	Still-head Duty.	Proceeds of Out-still Farms.	License Fees for sale of Country Spirits.	Deficiency in Minimum Guaranteed Revenue for Still-head duty.	Tree-tax.	Toddy-shop License Fees.	Deficiency in Minimum Guaranteed Revenue for Tree-tax.	Total.	Duty.	License Fees.	Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.	Fees on Permits.	License Fees.	Total.	Fines and Forfeitures under Abkári Act.	Fines and Forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.			Rs.	Rs.		Rs.			Rs.		Rs.	Rs.				Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Karáchi	12,049	(a) 1,343	...	...	1,343	2,64,544	...	1,09,974	...	...	1,125	...	2,76,66(	49,196	...	...	...	49,196	...	74,000	74,000	52	...	1	9	62	4,13,316	7,847	4,05,469	(a) Duty on Shahjahanpur liquor.
Hyderabad	2,258	...	...	...	...	3,10,142	...	9,726	...	...	...	...	3,19,86(	78,356	...	...	...	78,356	...	40,010	40,010	7	1	(b) 2,969	3,696	6,673	4,47,165	13,029	4,34,136	(b) This consists of Rs. 2,927 on account of license fee for stills licensed. Rs. 27 sale-proceeds of liquor account-books and Rs. 15 miscellaneous Revenue.
Shikárpur...	2,905	...	...	...	...	1,54,340	...	6,301	...	...	...	...	1,60,641	41,011	...	...	...	41,011	...	94,000	94,000	5	...	...	1,861	1,866	3,09,423	4,141	2,96,282	
Thar and Párkar ...	51	...	...	...	...	28,519	...	1,179	...	...	...	...	29,69(	66,775	...	...	...	66,775	...	14,600	14,600	...	...	...	3,168	3,168	1,14,292	2,755	1,11,537	
Upper Sind Frontier ...	200	...	...	...	...	30,488	...	907	...	...	...	...	31,39(	5,637	...	...	...	5,637	...	15,000	15,000	34	...	2	552	588	52,820	1,103	51,717	
Total ...	17,463	1,343	...	...	1,343	7,88,033	...	1,28,087	...	...	1,125	...	8,18,26(	2,40,975	...	...	...	2,40,975	...	2,37,610	2,37,610	98	1	2,972	9,286	12,357	13,28,016	28,875	12,99,141	

By order,

J. SLADEN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1896-97.

1	2	3	4	5	6	7	8
District.	Details of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	3,104 12 8	.....	.....	117 7 0	.....	3,222 3 8	A'bkári.
	2,164 2 1	707 14 5	.....	1,752 9 0	.....	4,624 9 6	Opium.
Hyderabad	9,038 3 11	185 12 0	370 8 0	298 15 9	25 11 0	9,919 2 8	A'bkári.
	2,249 9 1	680 10 8	77 2 0	102 9 10	.....	3,109 15 7	Opium.
Shikárpur	2,100 0 0	117 5 0	10 0 0	40 1 0	.....	2,267 6 0	A'bkári.
	1,175 12 0	363 6 0	.....	334 3 4	.....	1,873 5 4	Opium.
Thar and Párkar	.....	.....	.....	10 6 0	.....	10 6 0	A'bkári.
	2,052 12 10	592 2 5	28 0 0	68 6 7	3 2 4	2,744 8 2	Opium.
Upper Sind Frontier	.....	.....	624 0 0	24 10 0	.....	648 10 0	A'bkári.
	335 14 0	115 0 0	.....	3 8 0	.....	454 6 0	Opium.
Total ...	22,221 2 7	2,762 2 6	1,109 10 0	2,752 12 6	28 13 4	28,874 8 11	

By order,

J. SLADEN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	MANUFACTURE OF LIQUOR—NUMBER OF					VEND OF LIQUOR AND DRUGS.																						
						Number of Wholesale Licenses for sale of					Number of Special Licenses for retail sale of Liquors, otherwise than in ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers.					Number of Shops licensed to sell by Retail.												
			Country Spirit Distilleries.															Country Fermented Liquor (Toddy).					Opium and its Preparations.					
District.	Breweries.	Distilleries for the manufacture of Spirit paying Duty at higher rates than ordinary Country Spirits.	Central Distilleries, public or private. Mhowra and Molasses Spirit.	Central Distilleries, public or private. Toddy Spirit.	Out-stills.	European Liquors imported or manufactured in India.	Country Spirit.	Country Fermented Liquor (Toddy).	Opium and its Preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment-rooms and Stalls.	Railway Refreshment-rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European Liquors imported or manufactured in India.	Country Spirit.	Domestic Consumption Licenses.	Hawking Licenses.	Tree-foot Booth Licenses.	Toddy-shop Licenses.	Total.	Raw Opium.	Madat and Chandul, and other Preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (Druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.).	REMARKS.
Karáchi	...	...	...	...	...	(*a*) 20	6	...	...	...	4	6	3	...	26	7	76	...	...	...	9	9	76	...	76	...	140	(*a*) Includes 9 import licenses.
Hyderabad	...	...	(*b*) 1	...	...	7	3	...	...	...	...	1	...	...	...	...	90	...	...	...	...	...	93	...	93	1	129	(*b*) No. of Stills licensed only 20.
Shikárpur	...	...	...	...	...	7	8	...	...	...	...	2	2	...	14	...	87	...	...	...	...	...	62	...	62	1	231	
Thar and Párkar ...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	17	...	...	...	...	...	54	...	54	...	37	
Upper Sind Frontier..	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	17	...	...	...	...	...	11	...	11	...	45	
Total ...	...	...	1	...	...	36	19	...	...	...	4	9	5	...	40	7	287	...	...	...	9	9	296	...	296	2	582	

By order,

J. SLADEN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		17	18	19	20			21
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.						OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.				Rates of Duty.		Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of Duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	At strength of 25° to 28° U. P.	At strength of 0° to 12° U. P.	At strength of 4° to 8° U. P.	At strength of 35° to 40° U. P.	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per gallon.	Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhâng.	Gânja.	Other sorts.	REMARKS.
		Rs. a. p.		Rs. a. p.							Gallons. p.	Gallons p.	Gallons.	Gallons.	Gallons.		Rs. a. p.	Sers. t. g.	Rs. a.	Rs. a.				
Karâchi ...	62	6 0 0	100	9 12 0	...	...	...	...	...	...	31,421 5	1,807 5	29,010	6,168	55,918·401	25° to 28° U. P. 0° to 12° U. P. and 4° to 8° U. P. 35° to 40° U. P.	3 0 0 5 0 0 2 10 0	,236 13 3	22 0	27 0	17,053	1,509	1,286	
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	5,414 1	231 2	57,821	1,386	59,414·746	Do. ...	Do. ...	361 51 90	22 0	27 0	36,525	990	1,291	
Shikârpur ...	...	...	...	...	...	...	...	...	...	...	145 1	20 2	29,670	2,077	29,313·626	Do. ...	Do. ...	1,864 8 0	22 0	27 0	70,080	2	1,586	
Thar and Parkar.	...	...	...	...	...	...	...	...	...	...	...	...	5,613	173	5,384·345	Do. ...	Do. ...	3,035 20 0	22 0	27 0	10,452	743	497	
Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	...	5 0	34 0	5,669	708	5,825·735	Do. ...	Do. ...	256 16 90	22 0	27 0	9,674	...	388	
Total ...	62	6 0 0	100	9 12 0	...	...	...	...	...	...	36,985 7	2,093 1	127,803	10,512	155,856·853			10,953 29 3			143,784	3,244	5,048	

By order,
J. SLADEN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of persons per Retail Shop for sale of				Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other Drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From Drugs other than Opium, column 22 of Form 1.		
									Rs.	Rs.	Rs.	Rs.	
Karáchi	101,533	459,273	11,145	571,951	7,526	63,550	7,527	4,085	5,071	860	1,294	7,089	
Hyderabad	173,235	686,368	16,932	876,535	9,739	...	9,425	6,795	3,675	894	456	4,953	
Shikárpur	181,919	722,576	3,931	908,426	10,442	...	14,652	3,933	1,800	451	1,035	3,261	
Thar and Párkar ...	92,243	191,512	56,559	340,314	20,018	...	6,302	9,198	874	1,962	429	3,277	
Upper Sind Frontier ...	18,606	155,408	534	174,548	11,637	...	15,868	3,879	1,810	323	859	2,963	
Total ...	567,536	2,215,147	89,091	2,871,774	10,076	63,550	9,702	4,934	2,915	839	827	4,524	

By order,
J. SLADEN,
Assistant Commissioner in Sind.

ADEN.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 327 OF 1897.

REVENUE DEPARTMENT.

From

LIEUTENANT-COLONEL J. HAYES SADLER,
Officiating Political Resident,
Aden ;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

Aden Residency:
The 5th October 1897.

SIR,

I have the honour to forward the Report on the working of the A'bkári Department at Aden for the revenue year ended 31st July 1897.

I have the honour to be,
Sir,
Your most obedient Servant,

J. HAYES SADLER,
Officiating Political Resident.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE REVENUE YEAR 1896-97.

I.—Constitution of the Department.

1. The administration of the A'bkári Department is vested in the Assistant Residents at Aden and Perim, acting as Collectors, within their respective charges, under the control of the Political Resident, Aden, who is Commissioner of A'bkári for the whole Settlement.

2. The sanctioned strength of the Aden establishment, as it stood on the 31st July 1897, is shown in the following table:—

	Strength.	Rate per mensem.	Amount per mensem.	Allowance per mensem.		Total Annual Expenditure.
				Local.	Travelling.	
		Rs.	Rs.	Rs.	Rs.	Rs.
Inspector	1	100	100	20	30	1,800
Gauger...	1	50	50	...	...	600
Havildár.	2	20	40	...	...	480
Náik	1	17	17	...	...	204
Peons	17	15	255	...	...	3,060
Total ...	22		462	20	30	6,144

Since 1895-96 the only alteration is the inclusion of the inspectorship in the sanctioned cadre of appointments of A'bkári Inspectors of the Bombay Presidency under Government Resolution No. 5813, dated 25th July 1896, according to which the first transfer was made in the latter part of October 1896.

At Perim no separate establishment is maintained, the A'bkári work being carried on by the local Police.

II.—Sources of Revenue and System of Administration.

3. The sources of revenue during the year 1896-97 were —

(*a*) Duty on imported foreign liquors.
(*b*) License fees for the sale of imported foreign liquors.
(*c*) Still-head duty on country liquor.
(*d*) License fees for the manufacture and sale of country liquor.
(*e*) License fee for the sale of intoxicating drugs.
(*f*) Duty on the import and export of intoxicating drugs.
(*g*) Miscellaneous, *viz.*, warehouse rents, sale of unclaimed liquor, fines, &c.

The items of A'bkári revenue derived from Perim are under heads (*a*) and (*b*).

4. The revenue realized on imported foreign liquors, though levied in the Presidency proper under the Tariff Act and credited in the accounts as Customs revenue, is collected in the Settlement under Section 19 (*a*) of the A'bkári Act and consequently credited under the account V. Excise.

In Aden licenses for the sale of foreign wines, spirits and liquors are granted on payment of Rs. 450 per license, no difference being made between shop, billiard-room and hotel licenses.

The fee for the single license hitherto issued at Perim is Rs. 100.

5. The only description of country liquor manufactured is distilled from a mixture of dates and currants, and the rates of still-head duty are —

	Rs.	a.	p.	
Not above 50° U.P.	2	5	0	per Imperial gallon.
Do. 25° U.P.	3	7	6	do.
Above 50° U.P. and below 25° U.P. ...	3	7	6	do.

There is no demand for the stronger strength, and during the year the licensee did not manufacture spirit above 50° U.P.

The number of authorized shops, one at Sheik Othman and one at Aden, is practically fixed and the license fee Rupees two hundred per shop. Prior to 1894-95 the contract system was in force, but was abolished to ensure a uniform revenue.

6. Gánja, bháng and májum are the varieties of intoxicating drugs locally consumed, while charas and gánja are occasionally imported for transhipment to other ports. The gánja contract is sold by public auction to the highest bidder and the contractor makes his own arrangements for the importation of the drug, ordinarily procuring it from India, but occasionally purchasing a consignment originally intended for transhipment.

7. The fluctuating items of revenue under the heading "Miscellaneous" call for no special remark.

III —Financial Results of the year's Administration.

8. The realizations of the year under report are contrasted in the following table with those of the previous year :—

Item.	Aden.		Perim.		Total Aden and Perim.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	51,769	58,411	1,602	1,884	53,371	60,295
2. License fees for sale of imported foreign liquors.	5,850	5,513	100	100	5,950	5,613
3. Still-head duty on country liquor ...	23,875	24,975	...	...	23,875	24,975
4. License fees for sale and manufacture of country liquor.	400	400	...	...	400	400
5. License fee for sale of intoxicating drugs.	2,000	2,800	...	...	2,000	2,800
6. Duty on the import and export of intoxicating drugs.	79	39	...	...	79	39
7. Miscellaneous	2,051	3,029	...	...	2,051	3,029
Total ...	86,024	95,167	1,702	1,984	87,726	97,151

The only items of decrease are under "License Fees for the sale of imported Foreign Liquors" and "Duty on the Import and Export of Intoxicating Drugs", whereas there is an increase of Rs. (9,425) nine thousand four hundred and twenty-five over the total realizations of the previous year, and the revenue is the largest hitherto collected by the Department.

The Aden and Perim figures show an increase of Rs. (9,143) nine thousand one hundred and forty-three and Rs. (282) two hundred and eighty-two respectively.

9. The comparative statement given below shows the amount collected under each head of revenue from 1892-93 to 1896-97, and in the last column the

results of the present year are contrasted with each corresponding item of the previous year :—

Aden.

Item.	Realization in 1892-93.	Realization in 1893-94	Realization in 1894-95.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1896-97 contrasted with 1895-96.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquor ...	52,182	51,090	52,398	51,769	58,411	6,642	...
2. License fee for sale of imported foreign liquor.	5,850	5,400	6,300	5,850	5,513	...	337
3. Still-head duty on country liquor ...	20,750	20,705	23,366	23,875	24,975	1,100	...
4. License fee for the sale and manufacture of country liquor.	2,333	2,733	400	400	400	...	...
5. License fee for the sale of intoxicating drugs.	1,970	1,450	2,150	2,000	2,800	800	...
6. Duty on the import and export of intoxicating drugs.	87	111	48	79	39	...	40
7. Miscellaneous	2,974	1,164	1,463	2,051	3,029	978	...
Total ...	86,146	82,653	86,125	86,024	95,167	9,520	377

Perim.

Item.	Realization in 1892-93.	Realization in 1893-94.	Realization in 1894-95.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1896-97 contrasted with 1895-96.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquor ...	1,810	2,763	2,114	1,602	1,884	282	...
2. License fee for sale of imported foreign liquor.	100	100	100	100	100	...	...
Total ...	1,910	2,863	2,214	1,702	1,984	282	...

IV.—Imported Foreign Liquors.

10. Details of the quantity of imported foreign wines, spirits and liquors passed for consumption in Aden and Perim respectively during 1895-96 and 1896-97 are contrasted below :—

Item.	Aden.		Perim.		Total, Aden and Perim.		Aden, 1895-96, contrasted with 1896-97.		Perim, 1895-96, contrasted with 1896-97.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, *viz.*, Ale, Beer, Porter, Cider and other fermented liquors	126,730	134,658	884	601	127,614	135,259	7,928	...	...	283
2. Rum	3,541	3,657	...	16	3,541	3,673	116	...	16	...
3. Spirits, *viz.*, Brandy, Gin, Whisky and Spirits, other sorts	8,010	10,726	444	423	8,454	11,149	2,716	...	...	21
4. Spirits used in arts rendered unfit for human consumption	110	127	...	42	110	169	17	...	42	...
5. Wines—Champagne and other Sparkling Wines ...	241	281	20	5	261	286	40	...	...	15
6. Wines—Other sorts, viz., Port, Claret and Sherry ...	6,728	7,001	206	212	6,934	7,213	273	...	6	...
7. Liqueurs	88	88	6	25	94	113	...	...	19	...
Total ...	145,448	156,538	1,560	1,324	1,47,008	157,862	11,090	...	83	319

11. In Aden twelve licenses on full payment and one license on part payment for the period from the 1st May 1897 to 31st July 1897 were issued for the sale of imported foreign liquors against thirteen licenses on full payment in

1895-96. Practically there was one license less than the previous year, as the new licensee having opened an inferior hotel for the accommodation of the poorer class of European passengers, hardly imported any liquor during the three months the license was in force, while another licensee for the same period nominally retained his license without utilizing it.

This year there has been an appreciable increase of revenue under "Duty on imported Foreign Liquors," the amount realized at Aden being Rs. 6,642 (six thousand six hundred and forty-two) more than in 1895-96 and about the same amount in excess of any other year since 1892-93, periods which represent the Aden revenue from this source at its highest. As the dovelopment of trade is the main factor in producing an additional revenue, and this very condition was wanting in 1896-97, the year may be considered an exceptionably favourable one. The steamers belonging to the Messageries Maritimes Company have ceased calling at Aden for coal and stores, and concurrent with this change towards the end of October 1896, quarantine was proclaimed against arrivals from Bombay, both facts resulting in a considerable decrease in that large passenger and mercantile traffic which is one of the principal sources of trade in a port like Aden.

The perim revenue has also improved, but it is entirely dependent on the local demand and is still below the average of former years.

V.—Country Liquor.

12. The quantity manufactured was as follows:—

Item.	1895-96.	1896-97.
In Aden.	I. Gallons.	I. Gallons.
Date liquor 50° U.P.	10,236	10,800
Do. 25° U.P.	59	...
In Perim.—Nil.		
Total ...	10,295	10,800

The increase of 505 gallons is attributable to a greater demand for country liquor on account of an additional number of marriage celebrations amongst the Jews, who comprise 93 per cent. of the consumers, Somális, Arabs and Indians constituting the remaining percentage.

VI.—Intoxicating Drugs.

13. The details of the consumption of intoxicating drugs, including opium, during the year under report, as compared with the previous year, are given below :—

District.	Gánja.		Májum.		Bháng.		Opium.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.
Aden and Sheikh Othman	55 0 0	46 23 15	.....	6 17 27	7 21 28	1 16 17	4 16 0	4 24 16
Perim	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	55 0 0	46 23 15	.....	6 17 27	7 21 28	1 16 17	4 16 0	4 24 16

These figures are supplied by the licensee and cannot be absolutely depended on. In 1895-96 the quantity of bháng and májum were not shown separately. The privilege to retail gánja, charas and bháng at Steamer Point, Camp, and Sheik Othman, owing to keener competition than in former years, was sold for Rs. (800) eight hundred more than the previous year, when Rs. (2,000) two thousand were realized.

For the retail of opium within the same area Rupees one thousand and six hundred were paid compared with Rupees one thousand and four hundred in 1895-96.

VII.—Expenditure.

14. The expenditure during the year was Rs. (6,960) six thousand nine hundred and sixty against Rs. (6,487) six thouand four hundred and eighty-seven in 1895-96, the excess

representing the expense incurred consequent on the transfer from India of the present Inspector and the payment to him of a monthly local allowance of Rs. (20) twenty, rising by annual increments of Rs. (5) five per mensem to a maximum of Rs. (30) thirty. The items of expenditure from 1892—97 are shown below:—

Item.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1896 to 1897 contrasted with 1895-96.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ...	5,834	5,889	5,842	5,771	6,269	498	...
Contingency ...	1,061	578	652	716	691	...	25
Total ...	6,895	6,467	6,494	6,487	6,960	498	25

VIII.—Revenue and Expenditure.

15. The following statements give the expenditure for the last five years, the net and gross revenue and the percentage of expenditure compared with gross revenue for the same period :—

Aden.

Year.	Expenditure.	Gross Revenue.	Net Revenue.	Percentage of Expenditure.
	Rs.	Rs.	Rs.	
1892-93	6,895	86,146	79,251	8
1893-94	6,467	82,653	76,186	7·8
1894-95	6,494	86,125	79,631	7·5
1895-96	6,487	86,024	79,537	7·5
1896-97	6,960	95,167	88,207	7
Total ...	33,303	4,36,115	4,02,812	7·6

As previously stated the working expenses at Perim are *nil* and the annual net revenue collected there since 1892-93 is given in paragraph 9.

16. Including the Perim A'bkári revenue the figures are—

Year.	Expenditure.	Gross Revenue.	Net Revenue.	Percentage of Expenditure.
	Rs.	Rs.	Rs.	
1892-93	6,895	88,056	81,161	7·8
1893-94	6,467	85,516	79,049	7·5
1894-95	6,494	88,339	81,845	7
1895-96	6,487	87,726	81,239	7
1896-97	6,960	97,151	90,191	7
Total ...	33,303	4,46,788	4,13,485	7·5

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IX.—Incidence of Taxation.

17. The incidence of A'bkári taxation per head of population according to the census returns of 1891 is noted in the following table:—

Place.	Population according to Census of 1891.	1895-96.		1896-97.	
		Realizations.	Incidence of Taxation per head of Population.	Realizations.	Incidence of Taxation per head of Population.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	44,079	86,024	1 15 3	95,167	2 2 7
Perim	986	1,702	1 11 7	1,984	2 0 2
Total ...	45,065	87,726	3 10 10	97,151	4 2 9

X.—Prosecutions under the A'bkári Act.

18. The gánja contractor, Aden, was fined Rs. (50) fifty under Section 45 (*c*) of the A'bkári Act for infringing conditions 7, 12 and 14 of his license for the manufacture and retail sale of intoxicating drugs.

There were no prosecutions at Perim.

XI.—Conduct of the Establishment.

19. On the whole, the conduct of the establishment has not been unsatisfactory. The gauger was dismissed for intemperate habits and one náik and several peons fined for neglect of duty. The A'bkári Inspector Mr. O'Burne, who, as already mentioned, joined his appointment here in the latter part of October, has, during the short period of some two months that I have had charge of this office, performed his duties to my entire satisfaction. He is a thoroughly reliable officer, and I consider that the large increase in the revenue for the past year is to be attributed in no small degree to the thoroughness of his supervision.

N. S. COGHILL, Lieutenant,
Collector of A'bkári, Aden.

A'bkári Office, 1st October 1897.